

WILLIAM BLAKE HOUSE NORTHANTS

England & Wales · Charity number 1089471

Details

Status	Registered
Legal form	Charitable company
Company number	04266500
Registered	2001-11-23
Register	View on the Charity Commission register

Contact

Address	2 High Street Blakesley Towcester NN12 8RE
Phone	01327860906
Email	office@williamblakehouse.org
Website	www.williamblakehouse.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE THE ADVANCEMENT OF EDUCATION AND THE PROMOTION OF WELFARE FOR THE PUBLIC BENEFIT BY THE ESTABLISHMENT AND MAINTENANCE OF COMMUNITIES IN ACCORDANCE WITH THE GENERAL PRINCIPLES OF RUDOLPH STEINER IN PARTICULAR FOR PEOPLE WHO ARE PHYSICALLY, MENTALLY OR EMOTIONALLY HANDICAPPED WHO SHALL RECEIVE EDUCATION INSTRUCTION, GUIDANCE, THERAPY OR CARE IN ORDER TO DEVELOP THEIR EDUCATIONAL, CREATIVE, RECREATIONAL, EMPLOYMENT AND SOCIAL SKILLS AND SO TO ENABLE THEM TO LEAD A REWARDING LIFE WITHIN SOCIETY AT LARGE("THE OBJECTS")..

Activities: Residential care provision for young adults with learning disabilities, located in rural village communities. The Charity has four care homes, plus a transition home for challenging needs. We embrace the principles and ethos of Rudolf Steiner. The organisation also provides day care services in an urban farm setting, with a choice of learning activities including horticulture and animal nurturing.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£3,699,159	£3,848,061	£205,508	77
2023-09-30	£3,216,700	£3,553,590	£354,410	75
2022-09-30	£4,657,668	£4,895,168	£691,300	72
2021-03-31	£2,974,381	£2,969,516	£928,800	72
2020-03-31	£3,265,916	£3,254,238	£923,935	63

Trustees

Name	Role	Appointed
BUSHRA HAMID	Chair	2019-12-03
Paula Allen		2025-04-21

Accounts

REGISTERED COMPANY NUMBER: 04266500 (England and Wales)
REGISTERED CHARITY NUMBER: 1089471

Report of the Trustees and
Financial Statements
For The Year Ended 30th September 2024
for
William Blake House Northants
(A company limited by guarantee)

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

William Blake House Northants
(A company limited by guarantee)

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For The Year Ended 30th September 2024

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William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principle activities of the charity are the advancement of education and the promotion of welfare for the public benefit by the establishment and maintenance of communities in accordance with the general principles of Rudolf Steiner in particular for people who are physically, mentally or emotionally challenging. The charity has had regard to Charity Commission Guidance on public benefit.

The strategies employed to achieve the charity's objectives are to offer education, instruction guidance, therapy or care as appropriate in order to develop those in need of their educational, creative, recreational, employment and social skills and so enabling them to lead a rewarding life within society at large.

Professional therapists are engaged by the charity to ensure the strategies are implemented successfully. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The charity is also involved in the community and is dependent on voluntary help. The trustees would like to take this opportunity to say how much they appreciate the volunteers continuing and valuable support.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees feel that the items below reflect the significant achievements for this financial year.

Residential Care

During the past 12 months, the Charity continued to provide a caring community environment for people with disabilities. We moved to an electronic note system within the care homes.

There are four residential care homes located in pleasant rural settings and the households are an integral part of village life.

Day Care

The Charity also provided day care services for people with learning difficulties, via the Country Centre, based in Northampton. This urban farm provided a range of indoor and outdoor activities, with more attendees enjoying animal therapies (nurturing ponies, goats, chickens) as well as horticultural activities with access to green houses and poly tunnels.

Volunteer and Staff Training

The Charity continues with its staff training programme to ensure standards remained as high as possible.

Refurbishment Programme

The Charity has maintained the care home environment to a high standard.

Community Activities

The charity has a full range of person-centred activities for the people it supports.

Holidays

The residents were able to benefit from an annual holiday.

Advocacy

We have continued to use independent advocacy services to support the people who use our service.

Volunteers

The Charity continues to benefit from the service of several volunteers to provide valuable support to all four care homes.

Therapists

The Charity continues to benefit from the professional support of independent therapists.

Festivals

The Charity celebrated a variety of festivals with our residents including, Harvest, Easter and Christmas. We also celebrate multi-denominational festivals that reflect our organisation's diversity.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2024

STRATEGIC REPORT

Financial review

Financial position

The financial position of William Blake House Northants (hereinafter referred to as WBH) as of 30th September 2024 is challenging because of a deficit for the 12 months of £148,902. The Balance sheet as of 30th September 2024 is showing net current liabilities of £463,719.

As of 30th September 2024, the amount owing to H M Revenue & Customs for PAYE and National Insurance was £1,429,981 (30th September 2023: £865,793). H M Revenue & Customs have been very helpful and understanding of the financial challenge facing the charity, especially during the Covid emergency (2020-22). Based on the latest information available as of 25th June 2025 £1,544,823 including interest and penalties of £188,704 is owed to HMRC. The Charity has communicated its resumption of PAYE payments. The Charity Trustees have a plan to resolve the situation, by engaging William Blake House in a joint venture with a land development company, leading to the settlement of PAYE liabilities to HMRC in the near-term.

The cost of agency staff and care workers of £266,384 (30th September 2023: £251,712), has continued to remain high since the Covid emergency. As a result, WBH has no choice other than to continue to pay these agency costs to remain compliant with Care Quality Commission (CQC) regulations. Unfortunately, none of these exceptional costs are recoverable.

The Charity has also focused on a strategic project to develop future income streams from its Steiner ethos. This project which is to launch in 2025 with educational online courses and seminars, has been developed by the CEO in collaboration with the Chair of Trustees and his consulting company. The anticipated return on expenditure of £649,380 as of 30th September 2024 (30th September 2023 £425,115) is forecast to be within three years, with positive revenue generation moving forwards from the date of the websites going live which is anticipated to be in 2025.

In collaboration with a land developer a planning application has been submitted with West Northamptonshire Council (WNC) for the re-development of the Charity's Day Care Centre, to enable the building of a new Community Hub and new homes for people with learning disabilities. An independent valuation of the land is £1,850,000, subject to planning being granted. Thereafter, the sale and lease back of the land will enable the settlement of HMRC liabilities.

Principal funding sources

The principal funding sources are:

1. **Residential care fees** -paid by local authorities, NHS care commissioning groups and parents of residents in the charity's 4 care homes. This amounted to £3.46 million in the year to 30th September 2024 (£3.02 million for the year ended 30th September 2023).
2. **Day care fees** of £219,678 for the year to 30th September 2024 (£190,816 for the year ended 30th September 2023). These are paid by local authorities and by parents.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make investments as the trustees see fit.

Reserves policy

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year.

This policy has not been adhered to this period because of reasons disclosed in other sections of this report. The trustees are currently looking at ways that this can be done.

Currently the reserve policy is in deficit and the trustees are hoping that the fee uplifts being negotiated with the various local authorities and the investment in the strategy work will continue to reduce the deficit and enable a position to return.

Going concern

There is a substantial debt owed to the HM Revenue & Customs of £1,544,823 at 25th June 2025. At the date of this report H M Revenue & Customs have accepted a proposal for settlement of the liability via a sale and leaseback arrangement of the Charity's land asset.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2024

STRATEGIC REPORT

Future plans

Despite the challenges of the past 12 months, the charity continued with its future plans:

To continue to negotiate with Local Authorities for appropriate fee levels.

The Charity wishes to develop and upgrade the Country Centre to increase capacity and income in future.

The Charity continues to ensure our care homes are well-maintained in appearance within our rural village communities.

The Charity will continue to explore opportunities for fundraising.

The Charity continues to explore and invest in a strategic programme to develop new educational courses and seminars, relating to the Charity's Rudolf Steiner ethos, as sources of additional income for the organisation

The Charity will further promote its services online and via social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a private limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company are also trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Members attending annual general meetings elect trustees. The Trustees, when complete consist of at least three and not more than eight individuals, all of whom must be members. One third (or the nearest number to one third) must retire and, if eligible, offer themselves for re-election at the annual general meeting. Those longest in service retire first and the choice between any of equal service being made by drawing lots. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next annual general meeting when they must seek re-election.

Organisational structure

There are currently 3 Trustees, and they meet at least quarterly to administer the Charity. The Chief Executive Officer is supported by a management leadership team. External consultants assist when required with some specialised activities for the Charity.

Induction and training of new trustees

The current trustees are familiar with the practical work of the charity and the content of the Memorandum and Articles of Association.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Key management remuneration

Any senior and key personnel pay alterations are discussed by the trustees after taking due consideration of the sector's market conditions and other factors such as advancement in training, experience and responsibility.

Related parties

The charity's related parties are the trustees and their families.

Risk management

The Trustees have a duty to assess the risks to which the charity may be exposed and to put into place such systems and processes as may be necessary to prevent fraud perpetrated against the charity, with a consequential loss of income or assets or incurring of expenditure and liabilities, and to ensure that the financial statements are free from material fraud and error. The trustees are also responsible for the implementation and continual monitoring of those systems and processes and compliance with the laws and regulations applicable to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04266500 (England and Wales)

Registered Charity number

1089471

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2024

Registered office

2 High Street
Blakesley
Towcester
Northamptonshire
NN12 8RE

Trustees

Mrs P J Jenner Director (resigned 21.4.2024)
B Hamid Chairman and Director
I J Hiscock Consultant and Director (resigned 4.4.2025)
P Allen (appointed 21.4.2025)
S Shinn (appointed 4.4.2025)

Company Secretary

Mrs J A Other

Auditors

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Blake House Northants for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25th June 2025 and signed on the board's behalf by:



B Hamid - Trustee

Report of the Independent Auditors to the Members of
William Blake House Northants

Opinion

Disclaimer of opinion

We were engaged to audit the financial statements of William Blake House Northants (A company limited by guarantee) (the company) for the year ended 30th September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements of the company. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Report of the Independent Auditors to the Members of
William Blake House Northants

Basis for disclaimer of opinion

In the auditors' opinion the company is not a going concern because on 22nd January 2025 HM Revenue & Customs commenced legal proceedings in the High Court to recover a debt due amounting to approximately £1.5million. The company's legal representatives presented paperwork to the court which resulted in the judge granting a 12 week adjournment, to which further adjournment have also been applied for and obtained, subject to the planning being heard, which the company hope to use to upgrade the existing local authority pre-planning consent so that full planning consent can be obtained so that the development of the company's land can go ahead. We have seen correspondence between the company and a potential developer, who has shown an interest in acquiring the land once planning is granted. External property valuers, Fisher German, have stated that a developer could, in this instance, pay approximately £ 1.85 million for the land.

Other issues which gave rise to a disclaimer of opinion for both the year to 30th September 2024 (and also the previous accounting year ended to 30th September 2023), to which we wish to draw the reader's attention, are as follows:-

PAYE/NIC debt of £1,393,485 at 30th September 2024 (30th September 2023: £865,973 owing to HM Revenue & Customs.

The company has not paid its monthly PAYE & National Insurance liabilities when due but has allowed the debt to build up to approximately 21 months' worth at the year ended the 30th September 2024. HMRC were in communication with the company about this matter. Since the year end the liability as at 25th June 2025 has risen to £1,544,823 including interest which represents approximately 27 months.

Strategy costs debtor £649,380 at 30th September 2024 (30th September 2023: £425,115)

These have been recognised as a debtor in the financial statements, due from the charity Steiner Friends Limited. The strategy costs were invoiced by a company owned and controlled by the chairman of William Blake House Limited. The board approved this arrangement and is aware of it. The purpose of the strategy costs was, inter alia, to develop educational materials and seminars based on the Rudolf Steiner Ethos and Philosophy. The digital educational materials on the web-based platform have not gone live on the Internet at the date of this report.

The consultancy agreement relating to the development of the strategy, which was signed by William Blake House Northants and Van Kruger Consulting Limited on 22nd November 2017, cross-refers to a project detail form relating to a ten-year strategy between 2017 and 2027. During a meeting of the trustees on 23rd October 2024, the Board agreed that the costs incurred in the development of the strategy should be recharged to Steiner Friends Limited once the project is complete.

Following the trustees' meeting, the costs incurred have been recognised as belonging to Steiner Friends Limited. Therefore, the debtor has been included in these financial statements at the balance sheet date. Since there were no repayments of these debts at the date of this report, we believe that this debtor should be classified as being due after more than one year.

The Chairman has provided an initial estimate of what he believes the project could generate in the first three years of going live. However, as the project isn't live, we are unable to comment on the viability of the projections provided.

Valuation of the freehold land & buildings

The financial statements show the value of the land and buildings as determined by professional valuers Fisher German, and incorporated in the year ended 31 March 2020 statutory financial statements in the sum of £575,000, which is a market valuation if the land was put up for sale at that time.

On 4th June 2025, valuers Fisher German prepared a valuation which showed the same site worth £250,000 for existing use basis but a valuation of £1,850,000 once the planning consent for the development has been granted. A pre application has been approved with minor amendments, and at the date of this report the full application has been lodged and is due to be decided upon within the next few weeks. The Trustees requested the original valuation of £575,000 be retained as this valuation was provided as there would always be some hope value associated with any sale, and given the planning application process, it is likely that an in use valuation would be more than achievable on a sale prior to the issue of the planning consent.

We wish to draw the attention of the readers of this report to the possibility that an impairment write-down of £325,000 may be appropriate, leading to a further worsening of the company's results for the period by a figure of £325,000.

Report of the Independent Auditors to the Members of
William Blake House Northants

Consequential adjustments required to figures in the financial statements if the company proves not to be a going concern:

(1) The leasehold improvements and property improvements included in tangible fixed assets of net book value £43,578 (30th September 2023: £93,456) may be worthless as they are integral features and decorations relating to properties rented by the company and not owned by it. The same might apply to the fixtures with a net book value of £23,860 (30th September 2023: £39,285)

(2) The auditors believe that Trade Debtors of £96,476 are irrecoverable as they were still outstanding at the date of this report.

(3) At present, Steiner Friends Limited is not in a position to repay the Strategy costs debtor of £649,380 if the debt was called in. However, the trustees believe Steiner Friends could generate income over a period of time to repay an amount of the debt once the project is operational. Along with this, if prepared on a breakup basis, there may be a potential sale value of the project on an open market. We do not have the expertise to say what that value might be; we just know that there is a possibility it has a value. If these accounts were prepared on a breakup basis, a provision for this amount might need to be provided.

(4) The land and buildings are only worth £250,000 on an existing use basis; however, if prepared on a break-up basis, a valuation could be obtained to show the value that would be recovered if the land and buildings were put on the open market.

Conclusions relating to going concern

The reader's attention is referred to the basis for disclaimer of opinion paragraph above.

We have been provided with a profit and loss forecast which does show that in the calendar year of 2026 the company will start making a profit on a monthly basis. This is supported by the October 2024 to December 2024 management accounts seen at the date of this report also being profitable.

The company's ability to settle the outstanding liabilities with HMRC is solely dependent on the grant of planning permission and the subsequent sale of land for the projected value as indicated by Fisher German.

Other information

Opinions on other matters prescribed by the Companies Act 2006

Notwithstanding our disclaimer of opinion on the financial statements, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Notwithstanding our disclaimer of an opinion on the financial statements, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit performed subject to the disclaimer of opinion described above, we have not identified material misstatements in the Report of the Trustees..

Arising from the disclaimer of opinion referred to above:

- we have not obtained all the information and explanations that we have considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

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

- returns adequate for our audit have not been received from branches not visited by us ;or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of director trustees' remuneration specified by law have not been made; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirements to prepare a strategic report.

Report of the Independent Auditors to the Members of
William Blake House Northants

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
William Blake House Northants

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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:

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which it operates. We determine that the following laws and regulations were most significant: the Companies Act 2006, the Charities Act 2022, UK employment taxation laws, Compliance with the requirements of the Care Quality Commission regarding regulations governing the care of vulnerable persons with learning difficulties in residential accommodation and day-care situations, Employment Legislation and Health and Safety Legislation affecting employees.

There are no critical judgements of an unusual nature. The turnover is mainly from residential care and day-care income which is closely monitored by the trustees and other administrative staff including the CEO.

We have undertaken high levels of substantive testing of balances in the statement of financial position and have performed a detailed analytical review of the income statement.

Prior to commencement of the audit staff were briefed on the risk assessment of the susceptibility of the company financial statements to material misstatement, including fraud.

Audit procedures performed included:

- identifying and assessing the design and effectiveness of controls management has in place to prevent and detect fraud; and
- understanding how the trustee directors considered and addressed the potential for override of controls or inappropriate influence over the financial reporting process; and
- challenging assumptions and judgements made by management in significant accounting estimates where appropriate; and
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, as appropriate; and
- assessing the extent of compliance with laws and regulations.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the company and did not warrant further investigation of transactions and balances.

As mentioned above, in the basis of opinion paragraph, we are concerned that the delay in paying the HMRC debt relating to PAYE and National Insurance has given and will give rise to interest thereon and the delay in filing the charitable company's accounts, will give rise to compliance penalties chargeable by Companies House.

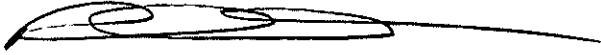
Our responsibility is to conduct an audit of the company's financial statements in accordance with International Standards on Auditing (UK) and to issue an audit report. However, because of the matter described in the basis of opinion paragraph section of our audit report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
William Blake House Northants

Use of our report

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



Paul Cummings ACA (Senior Statutory Auditor)
for and on behalf of Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

25th June 2025

William Blake House Northants
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 30th September 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	3,045	5,336
Charitable activities	3		
Residential Care fees		3,464,805	3,017,905
Other income	4	231,309	193,459
Total		<u>3,699,159</u>	<u>3,216,700</u>
 EXPENDITURE ON			
Charitable activities	5		
Residential Care & Household costs		3,691,523	3,503,309
Residential Care fees		65,530	-
Support costs		90,768	50,276
Other		240	5
Total		<u>3,848,061</u>	<u>3,553,590</u>
 NET INCOME/(EXPENDITURE)		 (148,902)	 (336,890)
 RECONCILIATION OF FUNDS			
Total funds brought forward		354,410	691,300
 TOTAL FUNDS CARRIED FORWARD		 <u>205,508</u>	 <u>354,410</u>

The notes form part of these financial statements

William Blake House Northants (Registered number: 04266500)
(A company limited by guarantee)

Balance Sheet
30th September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Intangible assets	11	2,425	2,915
Tangible assets	12	681,657	751,365
		<u>684,082</u>	<u>754,280</u>
CURRENT ASSETS			
Stocks	13	10,400	10,400
Debtors	14	1,039,960	615,231
Cash at bank and in hand		99,625	100,376
		<u>1,149,985</u>	<u>726,007</u>
CREDITORS			
Amounts falling due within one year	15	(1,613,704)	(1,101,022)
		<u>(463,719)</u>	<u>(375,015)</u>
NET CURRENT ASSETS			
		<u>220,363</u>	<u>379,265</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	(14,855)	(24,855)
		<u>205,508</u>	<u>354,410</u>
NET ASSETS/(LIABILITIES)			
		<u>205,508</u>	<u>354,410</u>
FUNDS	20		
Unrestricted funds		205,508	354,410
TOTAL FUNDS		<u>205,508</u>	<u>354,410</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th June 2025 and were signed on its behalf by:



B Hamid - Trustee

William Blake House Northants
(A company limited by guarantee)

Cash Flow Statement
For The Year Ended 30th September 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	23	34,313	145,819
Interest paid		(7,021)	(47,350)
Net cash provided by operating activities		<u>27,292</u>	<u>98,469</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,044)	(27,676)
Sale of tangible fixed assets		1	-
Net cash used in investing activities		<u>(18,043)</u>	<u>(27,676)</u>
Cash flows from financing activities			
Loan repayments in year		(10,000)	(9,690)
Net cash used in financing activities		<u>(10,000)</u>	<u>(9,690)</u>
Change in cash and cash equivalents in the reporting period		<u>(751)</u>	<u>61,103</u>
Cash and cash equivalents at the beginning of the reporting period		<u>100,376</u>	<u>39,273</u>
Cash and cash equivalents at the end of the reporting period		<u><u>99,625</u></u>	<u><u>100,376</u></u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements
For The Year Ended 30th September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the going concern basis which the trustees believe is appropriate because of their belief that the H M Revenue and Customs will not seek to wind-up the charity in order to recover the income tax and national insurance liabilities outstanding.

The presentation currency of the financial statements is the Pound Sterling (£).

The charity is a private limited company, limited by guarantee and its registered office is at 2, High Street, Blakesley, Towcester, Northamptonshire NN12 8RE.

The Charitable company is registered at Companies House in England & Wales (Registered Number 04266500) and with the Charity Commission of England & Wales (Registered Number 1089471).

The principal activity of the charity in the period was the provision of a spiritually oriented community consisting of a number of small registered care homes serving the development needs of residents with learning disabilities.

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

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are recognised and measured at their settlement amount.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

Donations

These are recognised upon receipt of the donation.

Bank interest received

This is recognised upon receivable basis and is included once this has been credited to the bank account from the respective financial institution, as the accounting period is made up to a quarter month in which the interest is received.

Residential Day Care Income

All of the residents of the charity have different care needs and as such the income for each resident is agreed with the local authority in which the resident originally resided. Their needs are assessed by reference to the contract agreed with each local authority, together with any uplift for additional care at the request of their parent or guardians and additionally reliance is placed with the Care Quality Calculator to determine the value of the daily rate of care. Invoices are then raised each month with reference to the agreed contract, subject to periodic uplifts to address the inflationary issues with the costs associated with the individual resident's care.

Day Centre fee and other income

The day centre fees are determined by reference to the specific activities and the level of care required to support people undertaking the activities. These are determined on a day rate and charged on a daily basis to the customers by reference to an attendance diary of participants.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

1. ACCOUNTING POLICIES - continued

Expenditure

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

Trademarks

Trademarks are being amortized at 10% of cost annually. Where appropriate, impairment of trade marks is made, where their recoverable amount in terms of economic value for generating future income streams, is in doubt.

Tangible fixed assets

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

Leasehold improvements	- 20% on cost and 15% on cost
Improvements to property	- 13% on cost
Plant and machinery	- 33% on reducing balance, 25% on reducing balance and 5% on cost
Fixtures and fittings	- 25% on reducing balance

Improvements to property include capitalised repairs as part of redecorating costs. Repairs with a cumulative monthly value in excess of £500 are treated in this way. The redecoration costs are written off on a straight line basis over 2 years.

Stocks

Stocks comprise food, fuel oil, protective clothing (PPE) and cleaning requisites at the residential homes and shrubs for sale in the greenhouses at the country centre. These items are stated at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

2. DONATIONS AND LEGACIES

Donations received in the year amounted to £3,045 (2023 : £5,336).

3. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Residential care fees	Activity Residential Care fees	<u>3,464,805</u>	<u>3,017,905</u>

4. OTHER INCOME

		2024 £	2023 £
Day Care income			
Country Centre day care fees		219,678	190,816
Country Centre shop income		1,235	642
Other income			
Miscellaneous Income		244	2,001
Advocacy & Excess Mileage		10,152	-
		<u>231,309</u>	<u>193,459</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Residential Care & Household costs	2,911,670	779,853	3,691,523
Residential Care fees	-	65,530	65,530
Support costs	-	90,768	90,768
	<u>2,911,670</u>	<u>936,151</u>	<u>3,847,821</u>

6. SUPPORT COSTS

	Establishment expenses £	Residential support costs £	Governance costs £	Totals £
Other resources expended	-	35	-	35
Residential Care & Household costs	437,994	329,270	12,589	779,853
Residential Care fees	-	65,530	-	65,530
Support costs	-	140	90,628	90,768
	<u>437,994</u>	<u>394,975</u>	<u>103,217</u>	<u>936,186</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
Auditors' Remuneration	14,400	7,200
Amortisation-intangible fixed assets	490	449
Depreciation-owned assets	75,162	92,274
Other operating Leases - Rent of properties	218,239	205,224
Motor vehicles	33,135	40,163

Interest payable

Bank Loan interest	648	958
Interest on late paid Tax & National Insurance	10,747	41,349
Bank interest & charges	6,338	5,043
Overall Figure for Interest Payable	17,085	46,392

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	2,263,870	2,059,210
Social security costs	212,830	192,938
Employer Pension Contributions to defined contribution schemes	63,880	60,780
	<u>2,540,580</u>	<u>2,312,928</u>

The average monthly number of employees during the reporting periods were:

	No.	No.
Managerial	4	4
Staff	73	71
Volunteers	4	4
	<u>81</u>	<u>79</u>

During the reporting periods the following emoluments were paid

	2024	2023
£ 60,000 - £ 70,000	1	1
£ 90,000 - £100,000	-	1
£110,000 - £120,000	1	-
	<u>1</u>	<u>-</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,336
Charitable activities	
Residential Care fees	3,017,905
Other income	193,459
Total	<u>3,216,700</u>
EXPENDITURE ON	
Charitable activities	
Residential Care & Household costs	3,503,309
Support costs	50,276
Other	5
Total	<u>3,553,590</u>
NET INCOME/(EXPENDITURE)	(336,890)
RECONCILIATION OF FUNDS	
Total funds brought forward	691,300

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

354,410

11. INTANGIBLE FIXED ASSETS

	Trademark £	Strategy costs £	Totals £
COST			
At 1st October 2023 and 30th September 2024	4,900	6,550	11,450
AMORTISATION			
At 1st October 2023	1,985	6,550	8,535
Charge for year	490	-	490
At 30th September 2024	2,475	6,550	9,025
NET BOOK VALUE			
At 30th September 2024	2,425	-	2,425
At 30th September 2023	2,915	-	2,915

12. TANGIBLE FIXED ASSETS

	Freehold land £	Leasehold improvements £	Improvements to property £
COST			
At 1st October 2023	575,000	363,793	41,916
Additions	-	4,615	380
Disposals	-	(8,016)	(3,756)
At 30th September 2024	575,000	360,392	38,540
DEPRECIATION			
At 1st October 2023	-	299,956	12,297
Charge for year	-	45,798	3,735
Eliminated on disposal	-	(6,425)	-
At 30th September 2024	-	339,329	16,032
NET BOOK VALUE			
At 30th September 2024	575,000	21,063	22,508
At 30th September 2023	575,000	63,837	29,619

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

12. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st October 2023	121,909	216,172	1,318,790
Additions	3,479	9,570	18,044
Disposals	(6,808)	(98,752)	(117,332)
At 30th September 2024	118,580	126,990	1,219,502
DEPRECIATION			
At 1st October 2023	78,285	176,887	567,425
Charge for year	7,218	18,411	75,162
Eliminated on disposal	(6,141)	(92,176)	(104,742)
At 30th September 2024	79,362	103,122	537,845
NET BOOK VALUE			
At 30th September 2024	39,218	23,868	681,657
At 30th September 2023	43,624	39,285	751,365

The valuation of this land at 1st October 2020 was £575,000 .This was valued by Fisher German LLP which the trustees believe is still a fair valuation.

13. STOCKS

	2024 £	2023 £
Stocks	10,400	10,400

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors-Care fees	364,904	162,794
Other debtors	4,693	435,144
Amounts due from Steiner Friends Ltd	649,380	180
Prepayments and accrued income	20,983	17,113
	1,039,960	615,231

Included in the 2024 figures is £649,380 (2023- £425,115) owed by Steiner Friends Limited in relation to strategy costs incurred in development of digital educational and information webinars concerning the Rudolf Steiner method and its applicability to daily life and situations. The trustees intend that repayments will be made out of future income derived once the system goes live.

At the date of signing of these financial statements the directors of Steiner Friends Limited are the same as the directors of William Blake House Northants

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	8,333	8,333
Trade creditors	16,775	105,563
Social security and other taxes	1,429,981	865,973
Other creditors	49,445	42,526
Accruals and deferred income	109,170	78,627
	<u>1,613,704</u>	<u>1,101,022</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	<u>14,855</u>	<u>24,855</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>8,333</u>	<u>8,333</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>8,333</u>	<u>8,333</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>6,522</u>	<u>16,522</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	212,823	197,844
Between one and five years	445,030	584,621
In more than five years	-	14,583
	<u>657,853</u>	<u>797,048</u>

19. SECURED DEBTS

The Nat Westminster Bank plc, has a fixed and floating charge dated 22nd November 2018, over the assets of the company.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

20. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	354,410	(148,902)	205,508
TOTAL FUNDS	<u>354,410</u>	<u>(148,902)</u>	<u>205,508</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,699,159	(3,848,061)	(148,902)
TOTAL FUNDS	<u>3,699,159</u>	<u>(3,848,061)</u>	<u>(148,902)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	691,300	(336,890)	354,410
TOTAL FUNDS	<u>691,300</u>	<u>(336,890)</u>	<u>354,410</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,216,700	(3,553,590)	(336,890)
TOTAL FUNDS	<u>3,216,700</u>	<u>(3,553,590)</u>	<u>(336,890)</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	691,300	(485,792)	205,508
TOTAL FUNDS	<u>691,300</u>	<u>(485,792)</u>	<u>205,508</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,915,859	(7,401,651)	(485,792)
TOTAL FUNDS	<u>6,915,859</u>	<u>(7,401,651)</u>	<u>(485,792)</u>

21. RELATED PARTY DISCLOSURES

One of the trustees is the director of a company, Van Kruger Consulting Limited, which supplied consultancy services, including recharged expenses which are reflected in the Statement of Financial Activities as follows

	2024 £	2023 £
Consultancy Fees -included in professional fees.	55,328	53,733
Strategy Fees re Steiner Friends Project and future strategy for William Blake House Northants Costs and carried forward in debtors at the period end.(see Debtors Note)	224,265	166,735
Amortisation of capitalised strategy costs	-	5,895

22. POST BALANCE SHEET EVENTS

At a board meeting held on the 23rd October 2024, it was agreed that the Strategy Costs incurred in development of commercial services aligned to the Rudolf Steiner principles will be invoiced to Steiner Friends Registered Charity Number 107178, the Trustees of which are the same as for William Blake House Northants. These costs would then be repaid from the income stream that this strategy will create. There has been no invoicing adjustments included in these financial statements as the decision was taken after the end of the accounting period.

23. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(148,902)	(336,890)
Adjustments for:		
Depreciation charges	75,652	91,823
Loss on disposal of fixed assets	12,589	-
Interest paid	7,021	47,350
Increase in debtors	(424,729)	(58,813)
Increase in creditors	512,682	402,349
Net cash provided by operations	<u>34,313</u>	<u>145,819</u>

24. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	At 30.9.24 £
Net cash			
Cash at bank and in hand	100,376	(751)	99,625
	<u>100,376</u>	<u>(751)</u>	<u>99,625</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2024

24. ANALYSIS OF CHANGES IN NET FUNDS - continued

Debt			
Debts falling due within 1 year	(8,333)	-	(8,333)
Debts falling due after 1 year	(24,855)	10,000	(14,855)
	(33,188)	10,000	(23,188)
Total	67,188	9,249	76,437

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Year Ended 30th September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,045	5,336
Charitable activities		
Residential care fees	3,464,805	3,017,905
Other income		
Day Centre fees & Other Income	231,309	193,459
Total incoming resources	3,699,159	3,216,700
EXPENDITURE		
Charitable activities		
Employer pension costs	63,880	60,780
Seniors salary	263,021	272,896
Seniors salary (NIC)	28,172	29,063
Care staff salary	1,768,051	1,594,913
Care staff salary (NIC)	159,892	143,423
Health insurance	1,115	-
Agency staff and care workers	266,384	251,712
Volunteer allowance & expenses	16,073	14,227
Supervision	3,104	5,363
Therapists & Doctors	18,080	16,318
Medical	12,286	20,611
Nutrition	95,730	92,570
Motor and other travel	83,179	92,548
Community outings & activities	29,036	27,578
Professional fees	103,413	74,756
Sundry	254	428
	2,911,670	2,697,186
Other		
Charitable donations	205	5
Support costs		
Establishment expenses		
Rent	218,239	205,224
Council tax & water rates	28,732	16,744
Insurance - Combined	39,327	30,620
Light and heat	60,927	53,641
Telephone	3,636	5,778
Farm running expenses	4,827	8,687
Household & cleaning	25,315	21,000
Repairs & maintenance	55,261	39,661
Gardening	1,730	2,202
	437,994	383,557
Residential support costs		
Management and administrative salaries	232,798	191,400
Carried forward	232,798	191,400

This page does not form part of the statutory financial statements

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Year Ended 30th September 2024

	2024 £	2023 £
Residential support costs		
Brought forward	232,798	191,400
Management and administrative salaries (NIC)	24,766	20,453
Health Insurance	557	-
Training	17,006	17,344
Office expenses	26,809	30,695
Website & computer costs	10,226	22,601
Recruitment expenses	140	-
Amortisation of intangible fixed assets	490	449
Depreciation of tangible fixed assets	75,162	92,274
Bank charges & interest	6,373	5,043
Bounce Back Loan Interest	648	958
Interest on late paid Tax & NI	-	41,349
	394,975	422,566
Governance costs		
Auditors' remuneration	14,400	7,200
Meeting expenses	2,488	1,705
CQC	4,583	2,823
Bookkeeping	41,605	37,283
Professional fees	16,805	1,230
HMRC penalties and interest	10,747	35
Loss on sale of tangible fixed assets	12,589	-
	103,217	50,276
Total resources expended	3,848,061	3,553,590
Net expenditure	(148,902)	(336,890)

Accounts

REGISTERED COMPANY NUMBER: 04265509 (England and Wales)
REGISTERED CHARITY NUMBER: 1089471

Report of the Trustees and

Financial Statements

For The Year Ended 30th September 2023

for

William Blake House Northants
(A company limited by guarantee)

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

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COMPANIES HOUSE

William Blake House Northants
(A company limited by guarantee)

Contents of the Financial Statements
For The Year Ended 30th September 2023

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William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principle activities of the charity are the advancement of education and the promotion of welfare for the public benefit by the establishment and maintenance of communities in accordance with the general principles of Rudolf Steiner in particular for people who are physically, mentally or emotionally challenging. The charity has had regard to Charity Commission Guidance on public benefit.

The strategies employed to achieve the charity's objectives are to offer education, instruction guidance, therapy or care as appropriate in order to develop those in need of their educational, creative, recreational, employment and social skills and so enabling them to lead a rewarding life within society at large.

Professional therapists are engaged by the charity to ensure the strategies are implemented successfully. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The charity is also involved in the community and is dependent on voluntary help. The trustees would like to take this opportunity to say how much they appreciate the volunteers continuing and valuable support.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees feel that the items below reflect the significant achievements for this financial year.

Residential Care

During the past 12 months, the Charity continued to provide a caring community environment for people with disabilities. There are four residential care homes located in pleasant rural settings and the households are an integral part of village life.

Day Care

The Charity also provided day care services for people with learning difficulties, via the Country Centre, based in Northampton. This urban farm provided a range of indoor and outdoor activities, with more attendees enjoying animal therapies (nurturing ponies, goats, chickens) as well as horticultural activities with access to green houses and poly tunnels.

Volunteer and Staff Training

The Charity continues with its staff training programme to ensure standards remained as high as possible.

Refurbishment Programme

The Charity has maintained the care home environment to a high standard.

Community Activities

As the Covid 19 pandemic has largely been addressed we have been able to resume our pre-pandemic activities.

Holidays

The residents were able to benefit from an annual holiday.

Advocacy

We have continued to use independent advocacy services to support the people who use our service.

Volunteers

The Charity continues to benefit from the service of several volunteers to provide valuable support to all four care homes.

Therapists

The Charity continues to benefit from the professional support of independent therapists.

Festivals

The Charity celebrated a variety of festivals with our residents including, Harvest, Easter and Christmas. We also celebrate multi-denominational festivals that reflect our organisation's diversity.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2023

STRATEGIC REPORT

Financial review

Financial position

The financial position of William Blake House Northants (hereinafter referred to as WBH) as of 30th September 2023 is challenging because of a deficit for the 12 months of £336,890. The Balance sheet as of 30th September 2023 is showing net current liabilities of £375,015 and net assets of £354,410.

As of 30th September 2023, the amount owing to H M Revenue & Customs for PAYE and National Insurance was £865,973 (30th September 2022: £500,293. H M Revenue & Customs have been very helpful and understanding of the financial challenge facing the charity, especially during the Covid emergency (2020-22). Based on the latest information available as of 23rd December 2024 £1,556,563 , including interest and penalties of £137,671 is owed to HMRC. The Charity has communicated its resumption of PAYE payments. The Charity Trustees have a plan to resolve the situation, by engaging William Blake House in a joint venture with a land development company, leading to the settlement of PAYE liabilities to HMRC in the near-term.

The costs of agency staff and care workers of £251,712 (30th September 2022: £331,616) had a significant impact on WBH due to the Covid emergency, with costs spiralling upwards because of the reduction in the availability of professional staff for recruitment across the care sector. The parallel growth of the agency sector paying higher fees to attract professional care workers, meant that WBH had no choice other than to pay these higher agency costs, to remain compliant with Care Quality Commission (CQC) regulations. Unfortunately, none of these exceptional costs are recoverable.

The Charity has also focused on a strategic project to develop future income streams from its Steiner ethos. This project which is to launch in 2025 with educational online courses and seminars, has been developed by the CEO in collaboration with the Chair of Trustees and his consulting company. The anticipated return on expenditure of £425,115 as of 30th September 2023 (30th September 2022: £258,380) is forecast to be within three years, with positive revenue generation moving forwards from the date of the websites going live which is anticipated to be in early 2025.

The legal title of land at the Northamptonshire Country Centre, vested to William Blake House by agreement of the Charities Commission process for engagement and merger of services, was delayed for 18 months during the Covid emergency, due to an administrative oversight. This has now been rectified and the asset value independently commissioned by the Charity in 2020 showed £575,000 and included in the main assets. The auditors are aware that a valuation commissioned by an independent organisation that the Charity may engage in a joint venture development project, and this shows a land valuation minimum of £200,000 rising to £1,500,000 subject to planning permission being granted

Principal funding sources

The principal funding sources are:

1. Residential care fees -paid by local authorities , NHS care commissioning groups and parents of residents in the charity's 4 care homes. This amounted to £3.02 million in the year to 30th September 2023 (£4.33 million for the 18 month period to 30th September 2022).
2. Day care fees of £190,816 for the year to 30th September 2023 (£211,759 for the 18 month period to 30th September 2022). These are paid by local authorities and by parents.
3. Government Covid Support Grants of £nil for the year ended 30th September 2023 (£96,933 for the 18 month period to 30th September 2022).

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make investments as the trustees see fit.

Reserves policy

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year.

This policy has not been adhered to this period because of reasons disclosed in other sections of this report. The trustees are currently looking at ways that this can be done.

Currently the reserve policy is in deficit and the trustees are hoping that the fee uplifts being negotiated with the various local authorities and the investment in the strategy work will continue to reduce the deficit and enable a position to return.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2023

STRATEGIC REPORT

Financial review

Going concern

There is a substantial debt owed to the HM Revenue & Customs of £1,556,563 at 23rd December 2024. At the date of this report HM Revenue & Customs continue to provide financial support to the William Blake House Northants and not to call in the outstanding debt. Without this support, for which William Blake House Northants has no time to pay agreement, the company would have to find other means of finance to enable it to continue to trade.

Future plans

Despite the challenges of the past 18 months, the charity continued with its plans for the future:

A programme of negotiations with Local Authorities to increase fee income after a prolonged period of national austerity over several years that had significantly reduced margins and the viability of placements. These efforts have led to a positive outcome, and more is expected in future to ensure a sustainable future.

The Charity continues to explore and invest in a strategic programme to develop new educational courses and seminars relating to the Charity's Rudolf Steiner ethos, as sources of additional income for the organisation.

The Charity wishes to develop and upgrade the Country Centre to increase capacity and income in future.

The Charity continues to ensure our care homes are well-maintained in appearance within our rural village communities.

The Charity will continue to explore opportunities for additional fundraising.

The Charity will further promote its services online and via social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a private limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company are also trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Members attending annual general meetings elect trustees. The Trustees, when complete consist of at least three and not more than eight individuals, all of whom must be members. One third (or the nearest number to one third) must retire and, if eligible, offer themselves for re-election at the annual general meeting. Those longest in service retire first and the choice between any of equal service being made by drawing lots. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next annual general meeting when they must seek re-election.

Organisational structure

There are currently 3 Trustees, and they meet at least quarterly to administer the Charity. The Chief Executive Officer is supported by a management leadership team. External consultants assist when required with some specialised activities for the Charity.

Induction and training of new trustees

The current trustees are familiar with the practical work of the charity and the content of the Memorandum and Articles of Association.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Key management remuneration

Any senior and key personnel pay alterations are discussed by the trustees after taking due consideration of the sector's market conditions and other factors such as advancement in training, experience and responsibility.

Related parties

The charity's related parties are the trustees and their families.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to assess the risks to which the charity may be exposed and to put into place such systems and processes as may be necessary to prevent fraud perpetrated against the charity, with a consequential loss of income or assets or incurring of expenditure and liabilities, and to ensure that the financial statements are free from material fraud and error. The trustees are also responsible for the implementation and continual monitoring of those systems and processes and compliance with the laws and regulations applicable to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04266500 (England and Wales)

Registered Charity number
1089471

Registered office
2 High Street
Blakesley
Towcester
Northamptonshire
NN12 8RE

Trustees

Mrs P J Jenner Director
B Hamid Chairman and Director
I J Hiscock Consultant and Director

Company Secretary
Mrs J A Other

Auditors
Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Blake House Northants (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Year Ended 30th September 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 14th March 2025 and signed on the board's behalf by:



B Hamid - Trustee

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Opinion
Disclaimer of opinion

We were engaged to audit the financial statements of William Blake House Northants (A company limited by guarantee) (the company) for the year ended 30th September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements of the company. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

In the auditors' opinion the company is not a going concern because on 22nd January 2025 HM Revenue & Customs commenced legal proceedings in the High Court to recover a debt due amounting to approximately £1.5million. The company's legal representatives presented paperwork to the court which resulted in the judge granting a 12 week adjournment which the company hope to use to upgrade the existing local authority pre-planning consent so that full planning consent can be obtained so that the development of the company's land can go ahead. We have seen correspondence between the company and a potential developer, who has shown an interest in acquiring the land once planning is granted. External property valuers, Fisher German, have stated that a developer could, in this instance, pay between £ 1.25 million and £ 1.5 million for the land.

Other issues which gave rise to a disclaimer of opinion for both the year to 30th September 2023 (and also the previous accounting period of 18 months to 30th September 2022), to which we wish to draw the reader's attention, are as follows:-

PAYE/NIC debt of £865,973 at 30th September 2023 (30th September 2022: £500,293) owing to HM Revenue & Customs.

The company has not paid its monthly PAYE & National Insurance liabilities when due but has allowed the debt to build up to approximately 21 months' worth at the year ended the 30th September 2023. HMRC were in communication with the company about this matter. Since the year end, William Blake House has received a fee increase from local authorities, which has enabled the company to meet the monthly liabilities for PAYE as they fall due from October 2024 to the date of this report. The debt on the 6th March 2025, as per the H M Revenue & Customs Overdue Payments Statement was £1,570,396.

Strategy costs debtor £425,115 at 30th September 2023 (30th September 2022: £258,380)

These have been recognised as a debtor in the financial statements, due from the charity Steiner Friends Limited. The strategy costs were invoiced by a company owned and controlled by the chairman of William Blake House Limited. The board approved this arrangement and is aware of it. The purpose of the strategy costs was, inter alia, to develop educational materials and seminars based on the Rudolf Steiner Ethos and Philosophy. The digital educational materials on the web-based platform have not gone live on the Internet at the date of this report.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Strategy costs debtor £425,115 at 30th September 2023 (30th September 2022: £258,380) - continued

The consultancy agreement relating to the development of the strategy, which was signed by William Blake House Northants and Van Kruger Consulting Limited on 22nd November 2017, cross-refers to a project detail form relating to a ten-year strategy between 2017 and 2027. During a meeting of the trustees on 23rd October 2024, the Board agreed that the costs incurred in the development of the strategy should be recharged to Steiner Friends Limited.

Following the trustees' meeting, the costs incurred have been recognised as belonging to Steiner Friends Limited. Therefore, the debtor has been included in these financial statements at the balance sheet date. Since there were no repayments of these debts at the date of this report, we believe that this debtor should be classified as being due after more than one year.

The Chairman has provided an initial estimate of what he believes the project could generate in the first three years of going live. However, as the project isn't live, we are unable to comment on the viability of the projections provided.

Valuation of the freehold land & buildings

The financial statements show the value of the land and buildings as determined by professional valuers Fisher German, and incorporated in the year ended 31 March 2020 statutory financial statements in the sum of £575,000, which is a market valuation if the land was put up for sale at that time.

On 16th April 2024, valuers Fisher German prepared a valuation for an independent land development company, which showed the same site worth £200,000 for existing use and between £1,250,000 to £1,500,00 with planning consent. The Trustees requested the original valuation of £575,000 be retained as this valuation was provided to them for their purpose. In contrast, the newer valuation was provided to the prospective developer of the site based on existing use.

We wish to draw the attention of the readers of this report to the possibility that an impairment write-down of £375,000 may be appropriate, leading to a further worsening of the company's results for the period by a figure of £375,000.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Consequential adjustments required to figures in the financial statements if the company proves not to be a going concern:

(1) The leasehold improvements and property improvements included in tangible fixed assets of net book value £93,456 (30th September 2022: £148,019) may be worthless as they are integral features and decorations relating to properties rented by the company and not owned by it. The same might apply to the fixtures with a net book value of £39,285 (30th September 2022: £44,681)

(2) The auditors believe that Trade Debtors of £63,620 are irrecoverable as they were still outstanding at the date of this report.

(3) At present, Steiner Friends Limited is not in a position to repay the Strategy costs debtor of £425,115 if the debt was called in. However, the trustees believe Steiner Friends could generate income over a period of time to repay an amount of the debt once the project is operational. Along with this, if prepared on a breakup basis, there may be a potential sale value of the project on an open market. We do not have the expertise to say what that value might be; we just know that there is a possibility it has a value. If these accounts were prepared on a breakup basis, a provision for this amount might need to be provided.

(4) The land and buildings are only worth £200,000 on an existing use basis; however, if prepared on a break-up basis, a valuation could be obtained to show the value that would be recovered if the land and buildings were put on the open market.

Conclusions relating to going concern

The reader's attention is referred to the basis for disclaimer of opinion paragraph above.

We have been provided with a profit and loss forecast which does show that in the calendar year of 2025 the company will start making a profit on a monthly basis. This is supported by the October 2024 to December 2024 management accounts seen at the date of this report also being profitable.

The company's ability to settle the outstanding liabilities with HMRC is solely dependent on the grant of planning permission and the subsequent sale of land for the projected value as indicated by Fisher German.

Other information

Opinions on other matters prescribed by the Companies Act 2006

Notwithstanding our disclaimer of opinion on the financial statements, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we have considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

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

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of director trustees' remuneration specified by law have not been made; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirements to prepare a strategic report.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Our 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 a Report of the Independent Auditors 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:

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which it operates. We determine that the following laws and regulations were most significant: the Companies Act 2006, the Charities Act 2022, UK employment taxation laws, Compliance with the requirements of the Care Quality Commission regarding regulations governing the care of vulnerable persons with learning difficulties in residential accommodation and day-care situations, Employment Legislation and Health and Safety Legislation affecting employees.

There are no critical judgements of an unusual nature. The turnover is mainly from residential care and day-care income which is closely monitored by the trustees and other administrative staff including the CEO.

We have undertaken high levels of substantive testing of balances in the statement of financial position and have performed a detailed analytical review of the income statement.

Prior to commencement of the audit staff were briefed on the risk assessment of the susceptibility of the company financial statements to material misstatement, including fraud.

Audit procedures performed included:

- identifying and assessing the design and effectiveness of controls management has in place to prevent and detect fraud; and
- understanding how the trustee directors considered and addressed the potential for override of controls or inappropriate influence over the financial reporting process; and
- challenging assumptions and judgements made by management in significant accounting estimates where appropriate; and
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, as appropriate; and
- assessing the extent of compliance with laws and regulations.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the company and did not warrant further investigation of transactions and balances.

As mentioned above, in the basis of opinion paragraph, we are concerned that the delay in paying the HMRC debt relating to PAYE and National insurance has given and will give rise to interest thereon and the delay in filing the charitable company's accounts, will give rise to compliance penalties chargeable by Companies House.

Our responsibility is to conduct an audit of the company's financial statements in accordance with International Standards on Auditing (UK) and to issue an audit report. However, because of the matter described in the basis of opinion paragraph section of our audit report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Use of our report

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



Paul Cummings ACA (Senior Statutory Auditor)
for and on behalf of Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

14th March 2025

William Blake House Northants
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 30th September 2023

		Year ended 30.9.23 Unrestricted fund £	Period 1.4.21 to 30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	5,336	8,082
Charitable activities	4		
Residential Care fees		3,017,905	4,329,904
Investment income	3	-	36
Other income	5	193,459	319,646
Total		3,216,700	4,657,668
EXPENDITURE ON			
Charitable activities	6		
Residential Care & Household costs		3,503,309	4,830,286
Support costs		50,276	63,791
Other		5	1,091
Total		3,553,590	4,895,168
NET INCOME/(EXPENDITURE)		(336,890)	(237,500)
RECONCILIATION OF FUNDS			
Total funds brought forward		691,300	928,800
TOTAL FUNDS CARRIED FORWARD		354,410	691,300

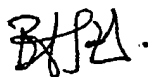
The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Balance Sheet
30th September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Intangible assets	12	2,915	3,405
Tangible assets	13	<u>751,365</u>	<u>815,022</u>
		754,280	818,427
CURRENT ASSETS			
Stocks	14	10,400	10,400
Debtors	15	615,231	556,418
Cash at bank and in hand		<u>100,376</u>	<u>39,273</u>
		726,007	606,091
CREDITORS			
Amounts falling due within one year	16	<u>(1,101,022)</u>	<u>(698,673)</u>
NET CURRENT ASSETS		<u>(375,015)</u>	<u>(92,582)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		379,265	725,845
CREDITORS			
Amounts falling due after more than one year	17	<u>(24,855)</u>	<u>(34,545)</u>
NET ASSETS		<u>354,410</u>	<u>691,300</u>
FUNDS	21		
Unrestricted funds		<u>354,410</u>	<u>691,300</u>
TOTAL FUNDS		<u>354,410</u>	<u>691,300</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2025 and were signed on its behalf by:



S Hamid - Trustee

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Cash Flow Statement
For The Year Ended 30th September 2023

		Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	145,819	100,455
Interest paid		<u>(47,350)</u>	<u>(25,872)</u>
Net cash provided by operating activities		<u>98,469</u>	<u>74,583</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(27,676)	(86,667)
Interest received		<u>-</u>	<u>36</u>
Net cash used in investing activities		<u>(27,676)</u>	<u>(86,631)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,690)</u>	<u>(7,122)</u>
Net cash used in financing activities		<u>(9,690)</u>	<u>(7,122)</u>
Change in cash and cash equivalents in the reporting period		61,103	(19,170)
Cash and cash equivalents at the beginning of the reporting period		<u>39,273</u>	<u>58,443</u>
Cash and cash equivalents at the end of the reporting period		<u>100,376</u>	<u>39,273</u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Cash Flow Statement
For The Year Ended 30th September 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(335,890)	(237,500)
Adjustments for:		
Depreciation charges	91,823	106,147
Loss on disposal of fixed assets	-	34,000
Interest received	-	(36)
Interest paid	47,350	25,872
Decrease in stocks	-	3,000
Increase in debtors	(58,813)	(150,160)
Increase in creditors	<u>402,349</u>	<u>319,132</u>
Net cash provided by operations	<u>145,819</u>	<u>100,455</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	<u>39,273</u>	<u>61,103</u>	<u>100,376</u>
	<u>39,273</u>	<u>61,103</u>	<u>100,376</u>
Debt			
Debts falling due within 1 year	(8,333)	-	(8,333)
Debts falling due after 1 year	<u>(34,545)</u>	<u>9,690</u>	<u>(24,855)</u>
	<u>(42,878)</u>	<u>9,690</u>	<u>(33,188)</u>
Total	<u>(3,605)</u>	<u>70,793</u>	<u>67,188</u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements
For The Year Ended 30th September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the going concern basis which the trustees believe is appropriate because of their belief that the H M Revenue and Customs will not seek to wind-up the charity in order to recover the income tax and national insurance liabilities outstanding.

The presentation currency of the financial statements is the Pound Sterling (£).

The charity is a private limited company, limited by guarantee and its registered office is at 2, High Street, Blakesley, Towcester, Northamptonshire NN12 8RE.

The Charitable company is registered at Companies House in England & Wales (Registered Number 04266500) and with the Charity Commission of England & Wales (Registered Number 1089471).

On 28th November 2023 the Registrar of Companies published in the Gazette that the company would be struck off the register of companies and dissolved in 2 months from that date. If this had taken place all the property and rights vested in, or held in trust for, the Company would have been deemed to be "bona vacantia", and would belong to the Crown. On 8th December 2023 the compulsory strike-off action was temporarily suspended under Section 1000 of the Companies Act as an objection to the striking off has been received by the Registrar.

The period covered by the financial statements is 12 months to the 30th September 2023 whereas the comparative figures are for the 18 months ended 30th September 2022. This means that the figures in the financial statements are not entirely comparable. On 8th August 2022 William Blake House Northants changed its reporting date to 30th September, an 18 month period of accounting as allowed under the Companies Act 2006, to tie in with the then expected initial live commissioning date of the new educational products arising from the Strategy Project.

The principal activity of the charity in the period was the provision of a spiritually oriented community consisting of a number of small registered care homes serving the development needs of residents with learning disabilities.

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

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are recognised and measured at their settlement amount.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

Donations

These are recognised upon receipt of the donation.

Bank interest received

This is recognised upon receivable basis and is included once this has been credited to the bank account from the respective financial institution, as the accounting period is made up to a quarter month in which the interest is received.

Residential Day Care Income

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

1. ACCOUNTING POLICIES - continued

Income

All of the residents of the charity have different care needs and as such the income for each resident is agreed with the local authority in which the resident originally resided. Their needs are assessed by reference to the contract agreed with each local authority, together with any uplift for additional care at the request of their parent or guardians and additionally reliance is placed with the Care Quality Calculator to determine the value of the daily rate of care. Invoices are then raised each month with reference to the agreed contract, subject to periodic uplifts to address the inflationary issues with the costs associated with the individual resident's care.

Day Centre fee and other income

The day centre fees are determined by reference to the specific activities and the level of care required to support people undertaking the activities. These are determined on a day rate and charged on a daily basis to the customers by reference to an attendance diary of participants.

Grants

These are recognized upon receipt.

Expenditure

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

Trademarks

Trademarks are being amortized at 10% of cost annually. Where appropriate, impairment of trade marks is made, where their recoverable amount in terms of economic value for generating future income streams, is in doubt.

Tangible fixed assets

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

Leasehold improvements	- 20% on cost and 15% on cost
Improvements to property	- 13% on cost
Plant and machinery	- 33% on reducing balance, 25% on reducing balance and 5% on cost
Fixtures and fittings	- 25% on reducing balance

Improvements to property include capitalised repairs as part of redecorating costs. Repairs with a cumulative monthly value in excess of £500 are treated in this way. The redecoration costs are written off on a straight line basis over 2 years.

Stocks

Stocks comprise food, fuel oil, protective clothing (PPE) and cleaning requisites at the residential homes and shrubs for sale in the greenhouses at the country centre. These items are stated at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grants

Covid grants received in the current and prior periods were recognised in the financial statements on a receipts basis.

2. DONATIONS AND LEGACIES

Donations received in the year amounted to £5 (2022 : £1,091).

3. INVESTMENT INCOME

	Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
Deposit account interest	-	35

4. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
Residential care fees	3,017,905	4,329,904

5. OTHER INCOME

	2023 £	2022 £
Day Care income		
Country Centre day care fees	190,816	211,759
Country Centre shop income	642	337
Other income		
Advocacy & Excess Mileage	-	8,643
Miscellaneous Income	2,001	1,974
Grants		
Covid-19 support grants	-	96,933
	<u>193,459</u>	<u>319,646</u>

Covid-19 support grants were received from UK Local Authorities.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Residential Care & Household costs	2,697,186	806,123	3,503,309
Support costs	-	50,276	50,276
	<u>2,697,186</u>	<u>856,399</u>	<u>3,553,585</u>

7. SUPPORT COSTS

	Establishment expenses £	Residential support costs £	Governance costs £	Totals £
Residential Care & Household costs	383,557	422,566	-	806,123
Support costs	-	-	50,276	50,276
	<u>383,557</u>	<u>422,566</u>	<u>50,276</u>	<u>856,399</u>

8. NET INCOME/(EXPENDITURE)

This is stated after charging:	Year ended 30.09.2023 £	18 months to 30.09.2022 £
Auditors' Remuneration	7,200	7,500
Amortisation-intangible fixed assets	449	6,630
Depreciation-owned assets	92,274	99,517
Other operating Leases - Rent of properties	205,224	291,075
- Motor vehicles	40,163	61,875
Loss on disposal of Fixed Assets	<u>-</u>	<u>34,000</u>

Interest payable

Bank Loan interest	958	865
Interest on late paid Tax & National Insurance	41,349	18,772
Bank interest & charges	5,043	6,235
Overall Figure for Interest Payable	<u>47,350</u>	<u>25,872</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2023 nor for the period ended 30th September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2023 nor for the period ended 30th September 2022.

10. STAFF COSTS

	Year ended 30.09.2023	18 months to 30.09.2022
	£	£
Wages and salaries	2,059,210	2,892,828
Social security costs	192,938	269,785
Employer Pension Contributions to defined contribution schemes	60,780	89,359
	<u>2,312,928</u>	<u>3,251,972</u>

The average monthly number of employees during the reporting periods were:

Managerial	4	4
Staff	71	68
Volunteers	4	3
	<u>79</u>	<u>75</u>

During the reporting periods the following emoluments were paid

	Year ended 30.09.2023	18 months to 30.09.2022
£ 60,000 - £ 70,000	1	-
£ 90,000 - £100,000	1	-
£160,000 - £170,000	-	1
	<u>-</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,082
Charitable activities	
Residential Care fees	4,329,904
Investment income	36
Other income	<u>319,646</u>
Total	<u>4,657,668</u>
EXPENDITURE ON	
Charitable activities	
Residential Care & Household costs	4,830,286
Support costs	63,791
Other	1,091

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	<u>4,895,168</u>
NET INCOME/(EXPENDITURE)	(237,500)
RECONCILIATION OF FUNDS	
Total funds brought forward	928,800
TOTAL FUNDS CARRIED FORWARD	<u>691,300</u>

12. INTANGIBLE FIXED ASSETS

	Trademark £	Strategy costs £	Totals £
COST			
At 1st October 2022 and 30th September 2023	<u>4,900</u>	<u>6,550</u>	<u>11,450</u>
AMORTISATION			
At 1st October 2022	1,495	6,550	8,045
Charge for year	<u>490</u>	<u>-</u>	<u>490</u>
At 30th September 2023	<u>1,985</u>	<u>6,550</u>	<u>8,535</u>
NET BOOK VALUE			
At 30th September 2023	<u>2,915</u>	<u>-</u>	<u>2,915</u>
At 30th September 2022	<u>3,405</u>	<u>-</u>	<u>3,405</u>

13. TANGIBLE FIXED ASSETS

	Freehold land £	Leasehold improvements £	Improvements to property £
COST			
At 1st October 2022	575,000	344,789	41,916
Additions	<u>-</u>	<u>19,004</u>	<u>-</u>
At 30th September 2023	<u>575,000</u>	<u>363,793</u>	<u>41,916</u>
DEPRECIATION			
At 1st October 2022	-	230,117	8,569
Charge for year	<u>-</u>	<u>69,839</u>	<u>3,728</u>
At 30th September 2023	<u>-</u>	<u>299,956</u>	<u>12,297</u>
NET BOOK VALUE			
At 30th September 2023	<u>575,000</u>	<u>63,837</u>	<u>29,619</u>
At 30th September 2022	<u>575,000</u>	<u>114,672</u>	<u>33,347</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

13. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st October 2022	120,120	209,289	1,291,114
Additions	<u>1,789</u>	<u>6,883</u>	<u>27,676</u>
At 30th September 2023	<u>121,909</u>	<u>216,172</u>	<u>1,318,790</u>
DEPRECIATION			
At 1st October 2022	72,798	164,608	476,092
Charge for year	<u>5,487</u>	<u>12,279</u>	<u>91,333</u>
At 30th September 2023	<u>78,285</u>	<u>176,887</u>	<u>567,425</u>
NET BOOK VALUE			
At 30th September 2023	<u>43,624</u>	<u>39,285</u>	<u>751,365</u>
At 30th September 2022	<u>47,322</u>	<u>44,681</u>	<u>815,022</u>

The valuation of this land at 1st October 2020 was £575,000. This was valued by Fisher German LLP which the trustees believe is still a fair valuation.

14. STOCKS

	2023 £	2022 £
Stocks	<u>10,400</u>	<u>10,400</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors-Care fees	162,794	279,623
Other debtors	435,144	260,946
Amounts due from Steiner Friends Ltd	180	-
Prepayments and accrued income	<u>17,113</u>	<u>15,849</u>
	<u>615,231</u>	<u>556,418</u>

Included in the 2023 figures is £425,115 (2022- £258,380) owed by Steiner Friends Limited in relation to strategy costs incurred in development of digital educational and information webinars concerning the Rudolf Steiner method and its applicability to daily life and situations. The trustees intend that repayments will be made out of future income derived once the system goes live.

At the date of signing of these financial statements the directors of Steiner Friends Limited are the same as the directors of William Blake House Northants

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 18)	8,333	8,333
Trade creditors	105,563	68,303
Social security and other taxes	865,973	500,293
Other creditors	42,526	40,725
Accruals and deferred income	78,627	81,019
	<u>1,101,022</u>	<u>698,673</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 18)	<u>24,855</u>	<u>34,545</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>8,333</u>	<u>8,333</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>8,333</u>	<u>8,333</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>16,522</u>	<u>25,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans - 5 years or more	-	1,212

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	197,844	226,938
Between one and five years	584,621	178,074
In more than five years	<u>14,583</u>	<u>27,090</u>
	<u>797,048</u>	<u>432,102</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

20. SECURED DEBTS

The Nat Westminster Bank plc, has a fixed and floating charge dated 22nd November 2018, over the assets of the company.

21. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	691,300	(336,890)	354,410
TOTAL FUNDS	<u>691,300</u>	<u>(336,890)</u>	<u>354,410</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,216,700	(3,553,590)	(336,890)
TOTAL FUNDS	<u>3,216,700</u>	<u>(3,553,590)</u>	<u>(336,890)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	928,800	(237,500)	691,300
TOTAL FUNDS	<u>928,800</u>	<u>(237,500)</u>	<u>691,300</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,657,668	(4,895,168)	(237,500)
TOTAL FUNDS	<u>4,657,668</u>	<u>(4,895,168)</u>	<u>(237,500)</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 30th September 2023

22. RELATED PARTY DISCLOSURES

One of the trustees is the director of a company, Van Kruger Consulting Limited, which supplied consultancy services, including recharged expenses which are reflected in the Statement of Financial Activities as follows:

	12 months to 30.09.2023 £	18 months to 30.09.2022 £
Consultancy Fees -included in professional fees.	53,733	84,458
Strategy Fees re Steiner Friends Project and future strategy for William Blake House Northants -included in Website and Computer Costs and carried forward in debtors at the period end(see Debtors Note)	166,735	258,380
Amortisation of capitalised strategy costs	<u>-</u>	<u>5,895</u>

23. POST BALANCE SHEET EVENTS

On 28th November 2023 the Registrar of Companies published in the Gazette that the company would be struck off the register of companies and dissolved in 2 months from that date. If this had taken place all the property and rights vested in, or held in trust for, the Company are deemed to be "bona vacantia", and would have belonged to the Crown. On 8th December 2023 the compulsory strike-off action was temporarily suspended under Section 1000 of the Companies Act as an objection to the striking off has been received by the Registrar.

At a board meeting held on the 23rd October 2024, it was agreed that the Strategy Costs incurred in development of commercial services aligned to the Rudolf Steiner principles will be invoiced to Steiner Friends Registered Charity Number 107178, the Trustees of which are the same as for William Blake House Northants. These costs would then be repaid from the income stream that this strategy will create. There has been no invoicing adjustments included in these financial statements as the decision was taken after the end of the accounting period.

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Year Ended 30th September 2023

	Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,336	8,082
Investment income		
Deposit account interest	-	36
Charitable activities		
Residential care fees	3,017,905	4,329,804
Other income		
Day Centre fees & Other Income	193,459	222,713
Covid support grants	-	96,933
	<u>193,459</u>	<u>319,646</u>
Total incoming resources	3,216,700	4,657,668
EXPENDITURE		
Charitable activities		
Employer pension costs	60,780	89,359
Seniors salary	272,896	293,483
Seniors salary (NIC)	29,063	30,147
Care staff salary	1,594,913	2,333,295
Care staff salary (NIC)	143,423	210,084
Agency staff and care workers	251,712	331,616
Volunteer allowance & expenses	14,227	11,380
Supervision	5,363	20,354
Therapists & Doctors	16,318	10,619
Medical	20,611	25,371
Nutrition	92,570	122,505
Motor and other travel	92,548	138,289
Community outings & activities	27,578	35,119
Professional fees	74,756	143,438
Sundry	428	-
	<u>2,697,186</u>	<u>3,795,059</u>
Other		
Charitable donations	5	1,091
Support costs		
Establishment expenses		
Rent	205,224	291,075
Council tax & water rates	16,744	22,874
Insurance - Combined	30,620	34,686
Light and heat	53,641	65,639
Telephone	5,778	9,301
Carried forward	312,007	423,575

This page does not form part of the statutory financial statements

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Year Ended 30th September 2023

	Year ended 30.9.23 £	Period 1.4.21 to 30.9.22 £
Establishment expenses		
Brought forward	312,007	423,575
Farm running expenses	8,687	11,704
Household & cleaning	21,000	31,655
Repairs & maintenance	39,661	21,845
Gardening	2,202	5,814
	<u>383,557</u>	<u>494,593</u>
Residential support costs		
Management and administrative salaries	191,400	266,050
Management and administrative salaries (NIC)	20,453	29,554
Training	17,344	10,394
Office expenses	30,695	43,894
Website & computer costs	22,601	24,723
Amortisation of intangible fixed assets	449	6,630
Depreciation of tangible fixed assets	92,274	99,517
Loss on sale of tangible fixed assets	-	34,000
Bank charges & interest	5,043	6,235
Bounce Back Loan Interest	958	865
Interest on late paid Tax & NI	41,349	18,772
	<u>422,566</u>	<u>540,634</u>
Governance costs		
Auditors' remuneration	7,200	7,500
Meeting expenses	1,705	4,005
CQC	2,823	4,952
Bookkeeping	37,283	46,260
Professional fees	1,238	874
HMRC penalties and interest	35	200
	<u>50,276</u>	<u>63,791</u>
Total resources expended	<u>3,553,590</u>	<u>4,895,168</u>
Net expenditure	<u>(336,890)</u>	<u>(237,500)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 04266500 (England and Wales)
REGISTERED CHARITY NUMBER: 1089471

Report of the Trustees and

Financial Statements

For The Period 1st April 2021 to 30th September 2022

for

William Blake House Northants
(A company limited by guarantee)

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

William Blake House Northants
(A company limited by guarantee)

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William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1st April 2021 to 30th September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principle activities of the charity are the advancement of education and the promotion of welfare for the public benefit by the establishment and maintenance of communities in accordance with the general principles of Rudolf Steiner in particular for people who are physically, mentally or emotionally challenging. The charity has had regard to Charity Commission Guidance on public benefit.

The strategies employed to achieve the charity's objectives are to offer education, instruction guidance, therapy or care as appropriate in order to develop those in need of their educational, creative, recreational, employment and social skills and so enabling them to lead a rewarding life within society at large.

Professional therapists are engaged by the charity to ensure the strategies are implemented successfully. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The charity is also involved in the community and is dependent on voluntary help. The trustees would like to take this opportunity to say how much they appreciate the volunteers continuing and valuable support.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees feel that the items below reflect the significant achievements for this financial year.

Residential Care

During the past 18 months, the Charity continued to provide a caring community environment for people with disabilities. There are four residential care homes located in pleasant rural settings and the households are an integral part of village life.

Day Care

The Charity also provided day care services for people with learning difficulties, via the Country Centre, based in Northampton. This urban farm provided a range of indoor and outdoor activities, with more attendees enjoying animal therapies (nurturing ponies, goats, chickens) as well as horticultural activities with access to green houses and poly tunnels.

Volunteer and Staff Training

The Charity continues with its staff training programme to ensure standards remained as high as possible.

Refurbishment Programme

The Charity has maintained the care home environment to a high standard.

Community Activities

The Covid19 pandemic significantly reduced access to our normal range of community activities, and despite the easing of lockdown in April 2022, the use of PPE was required to be maintained in all care homes for a further period of time. Our normal programme of activities resumed, observing any local health precautions.

Holidays

The residents were unable to benefit from an annual holiday, due to the ongoing concerns about the recent coronavirus health emergency.

Advocacy

We have continued to use independent advocacy services to support the people who use our service.

Volunteers

The Charity continues to benefit from the service of several volunteers to provide valuable support to all four care homes. The coronavirus pandemic restricted the number of volunteers during the past 18 months.

Therapists

The Charity continues to benefit from the professional support of independent therapists.

Festivals

The Charity celebrated a variety of festivals with our residents including, Harvest, Easter and Christmas. We also celebrate multi-denominational festivals that reflect our organisation's diversity.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

STRATEGIC REPORT

Financial review

Financial position

The financial position of William Blake House Northants (hereinafter referred to as WBH) as of 30th September 2022 is challenging because of a deficit for the 18 months of £237,500. The Balance sheet as of 30th September 2022 is showing net current liabilities of £92,582 and net assets of £691,300.

As of 30th September 2022, the amount owing to H M Revenue & Customs for PAYE and National Insurance was £500,293 (31st March 2021: £204,848). H M Revenue & Customs have been very helpful and understanding of the financial challenge facing the charity, especially during the Covid emergency (2020-22). Based on the latest information available as of 30th September 2024, a total of £1,390,735 is owed to HMRC. The Charity has communicated its resumption of PAYE payments. The Charity Trustees have a plan to resolve the situation, by engaging William Blake House in a joint venture with a land development company, leading to the settlement of PAYE liabilities to HMRC in the near-term.

The costs of agency staff and care workers of £331,616 (£82,033 - 31.03.2021) had a significant impact on WBH due to the Covid emergency, with costs spiralling upwards because of the reduction in the availability of professional staff for recruitment across the care sector. The parallel growth of the agency sector paying higher fees to attract professional care workers, meant that WBH had no choice other than to pay these higher agency costs, to remain compliant with Care Quality Commission (CQC) regulations. Unfortunately, none of these exceptional costs are recoverable.

The Charity has also focused on a strategic project to develop future income streams from its Steiner ethos. This project which is to launch in 2025 with educational online courses and seminars, has been developed by the CEO in collaboration with the Chair of Trustees and his consulting company. The anticipated return on expenditure of £258,380 as of 30th September 2022 (£8,089 - 31.03.2021) is forecast to be within three years, with positive revenue generation moving forwards.

The legal title of land at the Northamptonshire Country Centre, vested to William Blake House by agreement of the Charities Commission process for engagement and merger of services, was delayed for 18 months during the Covid emergency, due to an administrative oversight. This has now been rectified and the asset value independently commissioned by the Charity in 2020 showed £575,000 and included in the main assets. The auditors are aware that a valuation commissioned by an independent organisation that the Charity may engage in a joint venture development project, and this shows a land valuation minimum of £200,000 rising to £1,500,000 subject to planning permission being granted

Principal funding sources

The principal funding sources are:

1. **Residential care fees** -paid by local authorities , NHS care commissioning groups and parents of residents in the charity's 4 care homes. This amounted to £4.33 Million in the 18 months to 30.09.2022 (Year ended 31.03.2021 £2.75 Million).
2. **Day care fees** of £211,759 for the 18 months to 30.09.2022 (£113,066 for the year to 31.03.2021). These are paid by local authorities and by parents.
3. **Government Covid Support Grants** of £96,933 for the 18 month period to 30.09.2022 (£98,051 for the year to 31.03.2021)

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make investments as the trustees see fit.

Reserves policy

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year.

This policy has not been adhered to this period because of reasons disclosed in other sections of this report. The trustees are currently looking at ways that this can be done.

Currently the reserve policy is in deficit and the trustees are hoping that the fee uplifts being negotiated with the various local authorities and the investment in the strategy work will continue to reduce the deficit and enable a position to return.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

STRATEGIC REPORT

Financial review

Going concern

Given the substantial debt owed to the HM Revenue & Customs continue to not call in the outstanding debt and provide financial support to the William Blake House Northants it will continue to trade. Without this support, for which William Blake House Northants has no "time to pay" agreement, the company would have to find other means of finance.

Future plans

Despite the challenges of the past 18 months, the charity continued with its plans for the future:

A programme of negotiations with Local Authorities to increase fee income after a prolonged period of national 'austerity' over several years that had significantly reduced margins and the viability of placements. These efforts have led to a positive outcome, and more is expected in future to ensure a sustainable future.

The Charity continues to explore and invest in a strategic programme to develop new educational courses and seminars, relating to the Charity's Steiner ethos, as sources of additional income for the organisation.

The Charity wishes to develop and upgrade the Country Centre to increase capacity and income in future.

The Charity continues to ensure our care homes are well-maintained in appearance within our rural village communities.

The Charity will continue to explore opportunities for additional fundraising.

The Charity will further promote its services online and via social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a private limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company are also trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Members attending annual general meetings elect trustees. The Trustees, when complete consist of at least three and not more than eight individuals, all of whom must be members. One third (or the nearest number to one third) must retire and, if eligible, offer themselves for re-election at the annual general meeting. Those longest in service retire first and the choice between any of equal service being made by drawing lots. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next annual general meeting when they must seek re-election.

Organisational structure

There are currently 3 Trustees, and they meet at least quarterly to administer the Charity. The Chief Executive Officer is supported by a management leadership team. External consultants assist when required with some specialised activities for the Charity.

Induction and training of new trustees

The current trustees are familiar with the practical work of the charity and the content of the Memorandum and Articles of Association.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Key management remuneration

Any senior and key personnel pay alterations are discussed by the trustees after taking due consideration of the sector's market conditions and other factors such as advancement in training, experience and responsibility.

Related parties

The charity's related parties are the trustees and their families.

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to assess the risks to which the charity may be exposed and to put into place such systems and processes as may be necessary to prevent fraud perpetrated against the charity, with a consequential loss of income or assets or incurring of expenditure and liabilities, and to ensure that the financial statements are free from material fraud and error. The trustees are also responsible for the implementation and continual monitoring of those systems and processes and compliance with the laws and regulations applicable to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04266500 (England and Wales)

Registered Charity number

1089471

Registered office

2 High Street
Blakesley
Towcester
Northamptonshire
NN12 8RE

Trustees

Mrs P J Jenner Director
B Hamid Chairman and Director
I J Hiscock Consultant and Director
Ms S U Shinn Company Director (resigned 19.1.2022)

Company Secretary

Mrs J A Other

Auditors

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

EVENTS SINCE THE END OF THE PERIOD

Information relating to events since the end of the period is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Blake House Northants (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

William Blake House Northants
(A company limited by guarantee)

Report of the Trustees
For The Period 1st April 2021 to 30th September 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22nd November 2024 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'B Hamid', with a small horizontal line at the end.

B Hamid - Trustee

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Opinion

We were engaged to audit the financial statements of William Blake House Northants (A company limited by guarantee) (the company) for the 18 month period ended 30th September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, The Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility as auditors is to conduct an audit of the entity's financial statements in accordance with International Standards on Auditing (UK) and to issue an audit report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard.

We do not express an opinion on the accompanying financial statements of the company. Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for audit opinion on these financial statements.

Basis for disclaimer of opinion

We have not received all the information and explanations in relation to our audit and therefore are unable to express an opinion on the future prospects of the charitable company William Blake House Northants and the applicability of the going concern basis of preparation of the financial statements and therefore we cannot express an opinion on the truth and fairness of the financial statements as a whole.

As regards other matters on which we are required to express an opinion;
the financial statements ;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006

In the auditors' opinion the going concern status of the company and the likelihood of its survival for a period of 12 months after the date of sign off of the audit report on these financial statements must be open to question because of the following reasons;

PAYE/NIC debt of £500,293 owing to HM Revenue & Customs.

The company has not paid its monthly PAYE & National Insurance liabilities when due but has allowed the debt to build up to approximately 11 months' worth at the period ended 30th September 2022. The chairman has stated that he is trying to obtain a time to pay agreement with HMRC and that " HM Revenue & Customs have verbally stated that they are not in the business of closing down charities as a result of unpaid PAYE/NIC liabilities". The auditors are of the opinion that HM Revenue & Customs could force closure of the company, particularly since the debt at 31st October 2024 as per the latest unaudited management accounts has risen to approximately £1.4 million.

The company is hopeful of developing the land that it owns so that it will be able to raise funds in order to pay the debt to HMRC and this depends on planning permission being obtained. At the date of this report no planning permission has been obtained yet and so we cannot comment on the viability of this as a method of repaying the debt.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Strategy costs debtor £258,380

These have been recognised as a debtor in the financial statements, due from the charity Steiner Friends Limited. The strategy costs were invoiced by Van Kruger Limited which is a company owned and controlled by the chairman of William Blake House Limited. The board approved and are aware of this arrangement. The purpose of the strategy costs was, inter-alia, to develop educational materials describing the Rudolf Steiner Ethos and Philosophy in relation to everyday life including, but not limited to, the treatment of vulnerable persons with complex medical, psychological and emotional needs. The digital educational materials on the web based platform have not gone live on the Internet at the date of this report.

The chairman believes that the strategy costs are more relating to the Steiner Friends Limited charitable company, formerly known as Northamptonshire County Centre, however the invoices raised for strategy costs are all in the name of William Blake House Northants and authorized for payment by the Company Secretary and Chief Executive Officer of William Blake House Northants.

The company have supplied a spreadsheet of the estimated projected financial outcomes of the Steiner Friends Educational Project over a three year period, but because there are no contractual income streams based on forward orders, or detailed calculations of the demand take up, nor a history of the charitable company providing this type of product, which, in any event, is in its infancy and is taking longer than anticipated to be available to be brought to the internet market, we are unable to comment on the viability of the projected income stream and therefore it is possible that this debtor may be wholly or partly irrecoverable. If this were to be the case then the financial results for the period would be worse by a maximum of £258,380.

The consultancy agreement relating to the development of the strategy, which was signed by between William Blake House Northants and Van Kruger Consulting limited on 22nd November 2017, cross refers to a project detail form relating to a ten year strategy between 2017 to 2027. During a Meeting of the trustees on 23rd October 2024, the Board agreed that the costs incurred on the development of the strategy should be recharged to Steiner Friends Limited, and we would draw the reader's attention to the other points within this audit report and financial statements in relation to this matter.

Detailed cash flow and profit forecasts not supplied

We have not been provided with detailed cashflow and profit forecasts for the charitable company as a whole entity. The charitable company is hoping to develop the land it owns such that it will be able to pay its HMRC debt. However this does depend on planning permission being granted and therefore, although the trustee directors may have an outline plan of action, its outcome is at best uncertain.

Valuation of the freehold land & buildings

The financial statements show the value of the land and buildings as determined by professional valuers, Fisher German, and incorporated in the year ended 31st March 2020 statutory financial statements in the sum of £575,000. This open market valuation included an element of "hope value" which reflected the hope of planning permission.

The same company valued the same site at £200,000 for existing use value at 16th April 2024. The trustees have requested that the original valuation of £575,000 be used as this valuation was provided to them for their purpose whereas the newer valuation was provided to the prospective developer of the site on the basis of existing use, bare land, value. We wish to draw the attention to the readers of this report to the possibility that an impairment write down of £375,000 may be appropriate leading to a further worsening of the company's results for the period by a figure of £375,000.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Consequential adjustments if the company is not a going concern:

- (1) The leasehold improvements and property improvements included in tangible fixed assets of £148,019 net book value may be worthless as they are integral features and decorations relating to properties rented by the company and not owned by it. The same might apply to the fixtures with a net book value of £44,681.
- (2) Trade Debtors of £128,729 may be irrecoverable as these were still outstanding at 30th September 2024. The Trustees believe that these would be recoverable.
- (3) Redundancy costs payable to employees. However the company is still in operation in October 2024 and as a result of this any calculation of the amount outstanding theoretically at 30th September 2022 would be not be relevant.
- (4) The Strategy costs debtor of £258,380 may be irrecoverable.
- (5) The land and buildings may only be worth £200,000.

Conclusions relating to going concern

For the reasons outlined in the disclaimer of opinion paragraph of our audit report we are unable to conclude on whether the company is a going concern and as such have given a disclaimer of opinion.

An overview of the scope of our audit

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:

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which it operates. We determine that the following laws and regulations were most significant: the Companies Act 2006, the Charities Act 2011 (as applicable before 31st October 2022 when amended by the Charities Act 2022) UK employment taxation laws, Compliance with the requirements of the Care Quality Commission regarding regulations governing the care of vulnerable persons with learning difficulties in residential accommodation and day-care situations, Employment Legislation and Health and Safety legislation affecting employees.

There are no critical judgements of an unusual nature. The turnover is mainly from residential care and day-care income which is closely monitored by the trustees and other administrative staff including the CEO.

We have undertaken high levels of substantive testing of balances in the statement of financial position and have performed a detailed analytical review of the income statement.

Prior to commencement of the audit staff were briefed on the risk assessment of the susceptibility of the company financial statements to material misstatement, including fraud.

Audit procedures performed included:

- identifying and assessing the design and effectiveness of controls management has in place to prevent and detect fraud; and
- understanding how the trustee directors considered and addressed the potential for override of controls or inappropriate influence over the financial reporting process; and
- challenging assumptions and judgements made by management in significant accounting estimates where appropriate; and
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, as appropriate; and
- assessing the extent of compliance with laws and regulations.

At the completion stage of the audit the results of audit tests were re-examined to ensure that they were consistent with our knowledge of the company and did not warrant further investigation of transactions and balances.

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

As mentioned above, in the basis for the disclaimer of opinion paragraph, we are concerned that the delay in paying the HMRC debt relating to PAYE and National insurance has given and will give rise to interest thereon and the delay in filing the charitable company's accounts, due to the lack of engagement by the trustees in the audit process, will give rise to compliance penalties chargeable by Companies House.

Other information

Notwithstanding our disclaimer of opinion on the financial statements, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit performed subject to the pervasive limitation described above, we have not identified material misstatements in the report of the trustees.

Opinions on other matters prescribed by the Companies Act 2006

Matters on which we are required to report by exception

Arising from the limitation of our work referred to above:

We have not obtained all the information and explanations that we considered necessary for the purpose of our audit.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

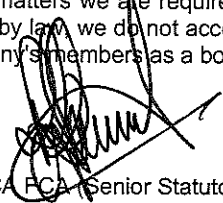
A consequence of the disclaimer of opinion is that ICAEW require that the responsibilities of the auditor be disclosed in the main body of our report.

The details of the laws and regulations affecting the company, the consideration of risk of fraud and error and non-compliance therewith and the ways we addressed audit concerns over this are disclosed in the main body of the report under the overview of the scope of the audit paragraph.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Paul Sparks FCCA FCA (Senior Statutory Auditor)
for and on behalf of Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

22nd November 2024

William Blake House Northants
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Period 1st April 2021 to 30th September 2022

		Period 1.4.21 to 30.9.22 Unrestricted fund £	Year ended 31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	8,082	9,576
Charitable activities	4		
Residential Care fees		4,329,904	2,753,201
Investment income	3	36	337
Other income	5	319,646	211,267
Total		<u>4,657,668</u>	<u>2,974,381</u>
EXPENDITURE ON			
Charitable activities	6		
Residential Care & Household costs		4,830,286	2,929,625
Support costs		63,791	39,891
Other		1,091	-
Total		<u>4,895,168</u>	<u>2,969,516</u>
NET INCOME/(EXPENDITURE)		(237,500)	4,865
RECONCILIATION OF FUNDS			
Total funds brought forward		928,800	923,935
TOTAL FUNDS CARRIED FORWARD		<u>691,300</u>	<u>928,800</u>

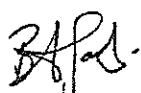
The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Balance Sheet
30th September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Intangible assets	12	3,405	10,035
Tangible assets	13	<u>815,022</u>	<u>861,872</u>
		818,427	871,907
CURRENT ASSETS			
Stocks	14	10,400	13,400
Debtors	15	556,418	406,257
Cash at bank and in hand		<u>39,273</u>	<u>58,443</u>
		606,091	478,100
CREDITORS			
Amounts falling due within one year	16	<u>(698,673)</u>	<u>(379,541)</u>
NET CURRENT ASSETS		<u>(92,582)</u>	<u>98,559</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		725,845	970,466
CREDITORS			
Amounts falling due after more than one year	17	<u>(34,545)</u>	<u>(41,666)</u>
NET ASSETS		<u>691,300</u>	<u>928,800</u>
FUNDS	21		
Unrestricted funds		<u>691,300</u>	<u>928,800</u>
TOTAL FUNDS		<u>691,300</u>	<u>928,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd November 2024 and were signed on its behalf by:



B Hamid - Trustee

William Blake House Northants
(A company limited by guarantee)

Cash Flow Statement
For The Period 1st April 2021 to 30th September 2022

	Notes	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	100,455	(33,728)
Interest paid		<u>(25,872)</u>	<u>(4,328)</u>
Net cash provided by/(used in) operating activities		<u>74,583</u>	<u>(38,056)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(9,000)
Purchase of tangible fixed assets		(86,667)	(83,384)
Interest received		<u>36</u>	<u>337</u>
Net cash used in investing activities		<u>(86,631)</u>	<u>(92,047)</u>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		<u>(7,122)</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(7,122)</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		(19,170)	(80,103)
		<u>58,443</u>	<u>138,546</u>
Cash and cash equivalents at the end of the reporting period			
		<u>39,273</u>	<u>58,443</u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Cash Flow Statement
For The Period 1st April 2021 to 30th September 2022

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

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(237,500)	4,865
Adjustments for:		
Depreciation charges	106,147	67,661
Loss on disposal of fixed assets	34,000	20,000
Interest received	(36)	(337)
Interest paid	25,872	4,328
Decrease/(increase) in stocks	3,000	(12,601)
Increase in debtors	(150,160)	(227,222)
Increase in creditors	<u>319,132</u>	<u>109,578</u>
Net cash provided by/(used in) operations	<u>100,455</u>	<u>(33,728)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.4.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank and in hand	<u>58,443</u>	<u>(19,170)</u>	<u>39,273</u>
	<u>58,443</u>	<u>(19,170)</u>	<u>39,273</u>
Debt			
Debts falling due within 1 year	(8,333)	-	(8,333)
Debts falling due after 1 year	<u>(41,666)</u>	<u>7,121</u>	<u>(34,545)</u>
	<u>(49,999)</u>	<u>7,121</u>	<u>(42,878)</u>
Total	<u>8,444</u>	<u>(12,049)</u>	<u>(3,605)</u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements
For The Period 1st April 2021 to 30th September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the going concern basis which the trustees believe is appropriate because of their belief that the HM Revenue and Customs will not seek to wind -up the charity in order to recover the income tax and national insurance liabilities outstanding.

The presentation currency of the financial statements is the Pound Sterling (£).

The charity is a private limited company, limited by guarantee and its registered office is at 2, High Street, Blakesley, Towcester, Northamptonshire NN12 8RE.

The Charitable company is registered at Companies House in England & Wales (Registered Number 04266500) and with the Charity Commission of England & Wales (Registered Number 1089471).

On 28th November 2023 the Registrar of Companies published in the Gazette that the company would be struck off the register of companies and dissolved in 2 months from that date. If this had taken place all the property and rights vested in , or held in trust for, the Company would have been deemed to be " bona vacantia " , and would belong to the Crown. On 8th December 2023 the compulsory strike-off action was temporarily suspended under Section 1000 of the Companies Act as an objection to the striking off has been received by the Registrar. Whilst the objector is not named on the document filed at Companies House, it is likely that HM Revenue and Customs were the party responsible as they are owed material sums in relation to income tax and national insurance on employees' salaries.

The period covered by the financial statements is 18 months to the 30th September 2022 whereas the comparative figures are for the year ended 31st March 2021. This means that the figures in the financial statements are not entirely comparable. On 8th August 2022 William Blake House Northants changed its reporting date to 30th September, an 18 month period of accounting as allowed under the Companies Act 2006, to tie in with the then expected initial live commissioning date of the new educational products arising from the Strategy Project .

The principal activity of the charity in the period was the provision of a spiritually oriented community consisting of a number of small registered care homes serving the development needs of residents with learning disabilities.

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

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are recognised and measured at their settlement amount.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

Donations

These are recognised upon receipt of the donation.

Bank interest received

This is recognised upon receivable basis and is included once this has been credited to the bank account from the respective financial institution, as the accounting period is made up to a quarter month in which the interest is received.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

1. ACCOUNTING POLICIES - continued

Residential Day Care

Income

All of the residents of the charity have different care needs and as such the income for each resident is agreed with the local authority in which the resident originally resided. Their needs are assessed by reference to the contract agreed with each local authority, together with any uplift for additional care at the request of their parent or guardians and additionally reliance is placed with the Care Quality Calculator to determine the value of the daily rate of care. Invoices are then raised each month with reference to the agreed contract, subject to periodic uplifts to address the inflationary issues with the costs associated with the individual residents care.

Day Centre fee and other income

The day centre fees are determined by reference to the specific activities and the level of care required to support people undertaking the activities. These are determined on a day rate and charged on a daily basis to the customers by reference to an attendance diary of participants.

Grants

These are recognized upon receipt.

Expenditure

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

Trademarks

Trademarks are being amortized at 10% of cost annually. Where appropriate ,impairment of trade marks is made, where their recoverable amount in terms of economic value for generating future income streams, is in doubt.

Tangible fixed assets

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

Leasehold improvements	- 20% on cost and 15% on cost
Improvements to property	- 13% on cost
Plant and machinery	- 33% on reducing balance, 25% on reducing balance and 5% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on cost

Improvements to property include capitalised repairs as part of redecorating costs . Repairs with a cumulative monthly value in excess of £500 are treated in this way. The redecoration costs are written off on a straight line basis over 2 to 5 years.

Stocks

Stocks comprise food, fuel oil ,protective clothing (PPE) and cleaning requisites at the residential homes and shrubs for sale in the greenhouses at the country centre. These items are stated at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grants

Covid grants received in the current and prior periods were recognised in the financial statements on a receipts basis.

2. DONATIONS AND LEGACIES

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Donations	<u>8,082</u>	<u>9,576</u>

3. INVESTMENT INCOME

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Deposit account interest	<u>36</u>	<u>337</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Activity Residential care fees	<u>4,329,904</u>	<u>2,753,201</u>

5. OTHER INCOME

	2022 £	2021 £
Day Care income		
Country Centre day care fees	211,759	113,066
Country Centre shop income	337	150
Other income		
Advocacy & Excess Mileage	8,643	-
Miscellaneous Income	1,974	-
Grants		
Covid-19 support grants	<u>96,933</u>	<u>98,051</u>
	<u>319,646</u>	<u>211,267</u>

Covid-19 support grants were received from UK Local Authorities.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Residential Care & Household costs	3,795,059	1,035,227	4,830,286
Support costs	-	63,791	63,791
	<u>3,795,059</u>	<u>1,099,018</u>	<u>4,894,077</u>

7. SUPPORT COSTS

	Establishment expenses £	Residential support costs £	Governance costs £	Totals £
Residential Care & Household costs	494,593	540,634	-	1,035,227
Support costs	-	-	63,791	63,791
	<u>494,593</u>	<u>540,634</u>	<u>63,791</u>	<u>1,099,018</u>

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	18 months to 30.09.2022 £	Year ended 31.03.2021 £
Auditors' Remuneration	7,500	5,400
Amortisation-intangible fixed assets	6,630	1,084
Depreciation-owned assets	99,517	66,577
Other operating Leases - Rent of properties	291,075	197,855
- Motor vehicles	61,875	48,956
Release of sale & leaseback provision	-	(78,462)
Loss on disposal of Fixed Assets	<u>34,000</u>	<u>20,000</u>

Interest payable

Bank Loan interest	865	-
Interest on late paid Tax & National Insurance	18,772	-
Bank interest & charges	<u>6,235</u>	<u>4,328</u>
Overall Figure for Interest Payable	<u>25,872</u>	<u>4,328</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th September 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30th September 2022 nor for the year ended 31st March 2021.

10. STAFF COSTS

	18 months to 30.09.2022	Year ended 31.03.2021
	£	£
Wages and salaries	2,892,828	1,971,657
Social security costs	269,785	183,075
Employer Pension Contributions to defined contribution schemes	89,359	52,565
	<u>3,251,972</u>	<u>2,207,297</u>

The average monthly number of employees during the reporting periods were:

Managerial	4	4
Staff	68	68
Volunteers	3	4
	<u>75</u>	<u>76</u>

During the reporting periods the following emoluments were paid

	18 months to	Year
ended	30.09.2022	31.03.2021
£160,000 - £170,000	1	-
£100,000 - £110,000	<u>-</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,576
Charitable activities	
Residential Care fees	2,753,201
Investment income	337
Other income	<u>211,267</u>
Total	<u>2,974,381</u>
EXPENDITURE ON	
Charitable activities	
Residential Care & Household costs	2,929,625
Support costs	<u>39,891</u>
Total	<u>2,969,516</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	4,865
RECONCILIATION OF FUNDS	
Total funds brought forward	923,935
TOTAL FUNDS CARRIED FORWARD	<u>928,800</u>

12. INTANGIBLE FIXED ASSETS

	Trademark £	Strategy costs £	Totals £
COST			
At 1st April 2021 and 30th September 2022	<u>4,900</u>	<u>6,550</u>	<u>11,450</u>
AMORTISATION			
At 1st April 2021	760	655	1,415
Charge for year	<u>735</u>	<u>5,895</u>	<u>6,630</u>
At 30th September 2022	<u>1,495</u>	<u>6,550</u>	<u>8,045</u>
NET BOOK VALUE			
At 30th September 2022	<u>3,405</u>	<u>-</u>	<u>3,405</u>
At 31st March 2021	<u>4,140</u>	<u>5,895</u>	<u>10,035</u>

13. TANGIBLE FIXED ASSETS

	Freehold land £	Leasehold improvements £	Improvements to property £
COST			
At 1st April 2021	575,000	284,531	41,916
Additions	-	60,258	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30th September 2022	<u>575,000</u>	<u>344,789</u>	<u>41,916</u>
DEPRECIATION			
At 1st April 2021	-	167,674	3,384
Charge for year	<u>-</u>	<u>62,443</u>	<u>5,185</u>
At 30th September 2022	<u>-</u>	<u>230,117</u>	<u>8,569</u>
NET BOOK VALUE			
At 30th September 2022	<u>575,000</u>	<u>114,672</u>	<u>33,347</u>
At 31st March 2021	<u>575,000</u>	<u>116,857</u>	<u>38,532</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

13. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2021	115,600	187,400	34,000	1,238,447
Additions	4,520	21,889	-	86,667
Disposals	-	-	(34,000)	(34,000)
At 30th September 2022	<u>120,120</u>	<u>209,289</u>	-	<u>1,291,114</u>
DEPRECIATION				
At 1st April 2021	62,103	143,414	-	376,575
Charge for year	10,695	21,194	-	99,517
At 30th September 2022	<u>72,798</u>	<u>164,608</u>	-	<u>476,092</u>
NET BOOK VALUE				
At 30th September 2022	<u>47,322</u>	<u>44,681</u>	-	<u>815,022</u>
At 31st March 2021	<u>53,497</u>	<u>43,986</u>	<u>34,000</u>	<u>861,872</u>

The valuation of this land at 1st October 2020 was £575,000. This was valued by Fisher German LLP which the trustees believe is still a fair valuation.

14. STOCKS

	2022 £	2021 £
Stocks	<u>10,400</u>	<u>13,400</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors-Care fees	279,623	313,992
Other debtors	260,946	4,549
Prepayments and accrued income	<u>15,849</u>	<u>87,716</u>
	<u>556,418</u>	<u>406,257</u>

Included in the 2022 figures is £258,380 owed by Steiner Friends Limited in relation to strategy costs incurred in development of digital educational and information webinars concerning the Rudolf Steiner method and its applicability to daily life and situations. The trustees intend that repayments will be made out of future income derived once the system goes live.

The directors of Steiner Friends Limited were Mr B Hamid and Mrs J Other at 30th September 2022.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 18)	8,333	8,333
Trade creditors-Charity Expr.	68,303	110,086
Social security and other taxes	500,293	204,848
Other creditors	40,725	18,177
Accruals and deferred income	<u>81,019</u>	<u>38,097</u>
	<u>698,673</u>	<u>379,541</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 18)	<u>34,545</u>	<u>41,666</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>8,333</u>	<u>8,333</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>8,333</u>	<u>8,333</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>25,000</u>	<u>25,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans - 5 years or more	1,212	8,333

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	226,938	224,408
Between one and five years	178,074	203,321
In more than five years	<u>27,090</u>	<u>51,090</u>
	<u>432,102</u>	<u>478,819</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

20. SECURED DEBTS

The Nat Westminster Bank plc, has a fixed and floating charge dated 22nd November 2018, over the assets of the company.

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	928,800	(237,500)	691,300
TOTAL FUNDS	<u>928,800</u>	<u>(237,500)</u>	<u>691,300</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,657,668	(4,895,168)	(237,500)
TOTAL FUNDS	<u>4,657,668</u>	<u>(4,895,168)</u>	<u>(237,500)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	923,935	4,865	928,800
TOTAL FUNDS	<u>923,935</u>	<u>4,865</u>	<u>928,800</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,974,381	(2,969,516)	4,865
TOTAL FUNDS	<u>2,974,381</u>	<u>(2,969,516)</u>	<u>4,865</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Period 1st April 2021 to 30th September 2022

22. RELATED PARTY DISCLOSURES

One of the trustees is the director of a company which supplied consultancy services, including recharged expenses which are reflected in the Statement of Financial Activities as follows:

	18 months to 30.09.2022 £	12 months to 31.03.2021 £
Consultancy Fees -included in professional fees.	84,458	43,680
Strategy Fees re Steiner Friends Project and future strategy for William Blake House Northants -included in Website and Computer Costs -The 2022 Figure is included in debtors due after one year from Steiner Friends Limited	258,380	8,089
Amortisation of capitalised strategy costs	<u>5,895</u>	<u>655</u>

23. POST BALANCE SHEET EVENTS

On 28th November 2023 the Registrar of Companies published in the Gazette that the company would be struck off the register of companies and dissolved in 2 months from that date. If this had taken place all the property and rights vested in , or held in trust for, the Company are deemed to be " bona vacantia", and would have belonged to the Crown. On 8th December 2023 the compulsory strike-off action was temporarily suspended under Section 1000 of the Companies Act as an objection to the striking off has been received by the Registrar.

At a board meeting held on the 23rd October 2024, it was agreed that the Strategy Costs incurred in development of commercial services aligned to the Rudolf Steiner principles will be invoiced to Steiner Friends Limited Registered Charity Number 107178, the then Trustees of were Mr B Hamid & Mrs J Other. On the 20th November 2024, Mrs J Other stood down as a Trustee of Steiner Friends Limited and Mr I Hiscock and Mrs P Jenner were appointed as trustees for Steiner Friends Limited. These costs would then be repaid from the income stream that this strategy will create. There has been no adjustments included in these financial statements as the decision was taken after the end of the accounting period.

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Period 1st April 2021 to 30th September 2022

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,082	9,576
Investment income		
Deposit account interest	36	337
Charitable activities		
Residential care fees	4,329,904	2,753,201
Other income		
Day Centre fees & Other Income	222,713	113,216
Covid support grants	96,933	98,051
	<u>319,646</u>	<u>211,267</u>
Total incoming resources	4,657,668	2,974,381
EXPENDITURE		
Charitable activities		
Employer pension costs	89,359	52,565
Seniors salary	293,483	159,122
Seniors salary (NIC)	30,147	14,854
Care staff salary	2,333,295	1,641,876
Care staff salary (NIC)	210,084	150,074
Agency staff and care workers	331,616	82,033
Volunteer allowance & expenses	11,380	12,349
Supervision	20,354	1,000
Therapists & Doctors	10,619	6,550
Medical	25,371	9,141
Nutrition	122,505	71,861
Motor and other travel	138,289	90,023
Community outings & activities	35,119	11,015
Professional fees	143,438	46,285
	<u>3,795,059</u>	<u>2,348,748</u>
Other		
Charitable donations	1,091	-
Support costs		
Establishment expenses		
Rent	291,075	119,393
Council tax & water rates	22,874	26,200
Insurance - Combined	34,686	17,806
Light and heat	65,639	30,595
Telephone	9,301	8,683
Farm running expenses	11,704	-
Carried forward	435,279	202,677

This page does not form part of the statutory financial statements

William Blake House Northants
(A company limited by guarantee)

Detailed Statement of Financial Activities
For The Period 1st April 2021 to 30th September 2022

	Period 1.4.21 to 30.9.22 £	Year ended 31.3.21 £
Establishment expenses		
Brought forward		
Household & cleaning	435,279	202,677
Repairs & maintenance	31,655	18,145
Gardening	21,845	14,595
	<u>5,814</u>	<u>4,346</u>
	494,593	239,763
Residential support costs		
Management and administrative salaries	266,050	170,659
Management and administrative salaries (NIC)	29,554	18,147
Training	10,394	9,469
Office expenses	43,894	22,743
Website & computer costs	24,723	28,107
Amortisation of intangible fixed assets	6,630	1,084
Depreciation of tangible fixed assets	99,517	66,577
Loss on sale of tangible fixed assets	34,000	20,000
Bank charges & interest	6,235	4,328
Bounce Back Loan Interest	865	-
Interest on late paid Tax & NI	<u>18,772</u>	<u>-</u>
	540,634	341,114
Governance costs		
Auditors' remuneration	7,500	5,400
Meeting expenses	4,005	246
CQC	4,952	3,264
Bookkeeping	46,260	28,159
Professional fees	874	2,091
HMRC penalties and interest	<u>200</u>	<u>731</u>
	63,791	39,891
Total resources expended	<u>4,895,168</u>	<u>2,969,516</u>
Net (expenditure)/income	<u>(237,500)</u>	<u>4,865</u>

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31st March 2021
for
William Blake House Northants
(A company limited by guarantee)



Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

William Blake House Northants
(A company limited by guarantee)

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for the year ended 31st March 2021

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Report of the Trustees
for the year ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principal activities of the charity are the advancement of education and the promotion of welfare for the public benefit by the establishment and maintenance of communities in accordance with the general principles of Rudolf Steiner in particular for people who are physically, mentally or emotionally challenging.

The strategies employed to achieve the charity's objectives are to offer education, instruction guidance, therapy or care as appropriate in order to develop those in need of their educational, creative, recreational, employment and social skills and so enabling them to lead a rewarding life within society at large.

Professional therapists are engaged by the charity to ensure the strategies are implemented successfully. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The charity is also involved in the community and is dependent on voluntary help. The trustees would like to take this opportunity to say how much they appreciate the volunteers continuing and valuable support.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees feel that the items below reflect the significant achievements for this financial year.

Residential Care - During the past year, the Charity continued to provide a caring community environment for people with disabilities. There are four residential care homes located in pleasant rural settings and the households are an integral part of village life.

Day Care - The Charity also provided day care services for people with learning difficulties, via the Country Centre based in Northampton. This urban farm provides a range of indoor and outdoor activities, with opportunities for animal therapies (nurturing ponies, goats, chickens) as well as horticultural activities with access to green houses and poly tunnels.

Volunteer and Staff Training - The Charity continues with its upgraded volunteer and staff training and many staff continue to achieve NVQ and QCF qualifications. Additional training courses have been added to our programme for this year.

Refurbishment Programme - The Charity has maintained the care home environment to a high standard.

Community Activities - The Covid 19 pandemic significantly reduced access to our normal range of community activities. Therefore, the majority of outings took place in rural areas, with walks in the countryside and cycling. As soon as lockdown restrictions eased and venues reopened, our normal programme of activities resumed, observing any coronavirus health precautions.

Holidays - The residents were unable to benefit from an annual holiday, due to the coronavirus health emergency this year.

Advocacy - We have continued to use independent advocacy services to support the people who use our service.

Volunteers - The Charity continues to benefit from the service of several volunteers to provide valuable support to all four care homes. The coronavirus pandemic restricted the number of volunteers during the year.

Therapists - The Charity continues to benefit from the professional support of therapists.

Festivals - The Charity celebrates a variety of festivals with our residents including, Harvest, Easter and Christmas. We also celebrate multi-denominational festivals that reflect our organisation's diversity.

Report of the Trustees
for the year ended 31st March 2021

STRATEGIC REPORT

Financial review

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to make investments as the trustees see fit.

No specific investments have been made to date apart from the purchase of one of its residential homes to ensure the residents' well being is maintained to the highest standard possible.

Reserves policy

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year. At 31st March 2021 this figure is estimated to be £400,000.

Future developments

We recognise that the coronavirus pandemic is ongoing and that future plans may be subject to interruption or delay dependent on the prevailing circumstances:

A rolling programme of property improvements will be implemented to upgrade and improve all the homes. These upgrades will help to maintain our high standards as well as present a well-maintained appearance within our rural village communities.

The Charity may extend or alter current buildings to offer improved facilities.

The Charity will continue to explore opportunities for fundraising .

The Charity will further promote its services online and via social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company are also trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Members attending annual general meetings elect trustees. The Trustees, when complete consist of at least three and not more than eight individuals, all of whom must be members. One third (or the nearest number to one third) must retire and, if eligible, offer themselves for re-election at the annual general meeting. Those longest in service retire first and the choice between any of equal service being made by drawing lots. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next annual general meeting when they must seek re-election.

Organisational structure

There are currently 4 Trustees and they meet at least quarterly to administer the Charity. The Chief Executive Officer is supported by a management leadership team. External consultants assist when required with some specialised activities for the Charity.

Induction and training of new trustees

The current trustees are familiar with the practical work of the charity and the content of the Memorandum and Articles of Association.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Key management remuneration

Any senior and key personnel pay alterations is discussed by the trustees after taking due consideration of the sector's market conditions and factors.

Audit report

The trustees in common with many other organisations of our size and nature use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Report of the Trustees
for the year ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity's related parties are the trustees and their families.

Risk management

The management continually monitor internal risks and procedures to ensure compliance and suitability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04266500 (England and Wales)

Registered Charity number

1089471

Registered office

2 High Street
Blakesley
Towcester
Northamptonshire
NN12 8RE

Trustees

Miss F A Pocock Director (resigned 30.9.2020)
Mrs P J Jenner Director
B Hamid Chairman
I J Hiscock Consultant (appointed 19.1.2021)
Ms S U Shinn Company Director (appointed 19.1.2021)

Company Secretary

Mrs J A Other

Auditors

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Blake House Northants (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Report of the Trustees
for the year ended 31st March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20/12/21 and signed on the board's behalf by:



.....
B Hamid - Trustee

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Opinion

We have audited the financial statements of William Blake House Northants (A company limited by guarantee) (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The auditors have concluded that the appropriate measure for performance materiality in relation to this audit assignment is an 80% mix of the average of 2% of the incoming resources for the year and 5% of the gross assets before liabilities at the year end which gives a figure of £49,000. A substantive approach to the testing of transactions and year end balances has been adopted because of the involvement of only a very small number of people in authorising transactions and recording them which is common in charities of this size. The substantive approach, together with initial and final analytical reviews which highlight significant areas for further audit investigation, is believed to give the highest level of probability of detecting material irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Paul Sparks FCCA ACA (Senior Statutory Auditor)
for and on behalf of Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

20th December 2021

William Blake House Northants
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31st March 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	9,576	2,617
Charitable activities	5		
Residential Care fees		2,753,201	2,665,171
Investment income	4	337	6,116
Other income	6	<u>211,267</u>	<u>592,013</u>
Total		2,974,381	3,265,917
EXPENDITURE ON			
Charitable activities	7		
Residential Care & Household costs		2,929,625	3,218,843
Support costs		<u>39,891</u>	<u>35,396</u>
Total		2,969,516	3,254,239
NET INCOME		4,865	11,678
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>923,935</u>	<u>912,257</u>
TOTAL FUNDS CARRIED FORWARD		<u>928,800</u>	<u>923,935</u>

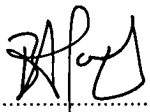
The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Balance Sheet
31st March 2021

	Notes	2021 Total funds £	2020 Total funds £
FIXED ASSETS			
Intangible assets	14	10,035	2,118
Tangible assets	15	861,872	865,066
		871,907	867,184
CURRENT ASSETS			
Stocks	16	13,400	799
Debtors	17	406,257	179,036
Cash at bank and in hand		58,443	138,546
		478,100	318,381
CREDITORS			
Amounts falling due within one year	18	(379,541)	(261,630)
NET CURRENT ASSETS		98,559	56,751
TOTAL ASSETS LESS CURRENT LIABILITIES		970,466	923,935
CREDITORS			
Amounts falling due after more than one year	19	(41,666)	-
NET ASSETS		928,800	923,935
FUNDS	23		
Unrestricted funds		928,800	923,935
TOTAL FUNDS		928,800	923,935

The financial statements were approved by the Board of Trustees and authorised for issue on 20/12/21 and were signed on its behalf by:


 B Hamid - Trustee

William Blake House Northants
(A company limited by guarantee)

Cash Flow Statement
for the year ended 31st March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	26	(33,728)	(479,850)
Interest paid		<u>(4,328)</u>	<u>(4,195)</u>
Net cash used in operating activities		<u>(38,056)</u>	<u>(484,045)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(9,000)	-
Purchase of tangible fixed assets		(83,384)	(148,468)
Sale of tangible fixed assets		-	617,775
Interest received		<u>337</u>	<u>6,116</u>
Net cash (used in)/provided by investing activities		<u>(92,047)</u>	<u>475,423</u>
Cash flows from financing activities			
New loans in year		<u>50,000</u>	-
Net cash provided by financing activities		<u>50,000</u>	-
Change in cash and cash equivalents in the reporting period		(80,103)	(8,622)
Cash and cash equivalents at the beginning of the reporting period		<u>138,546</u>	<u>147,168</u>
Cash and cash equivalents at the end of the reporting period		<u><u>58,443</u></u>	<u><u>138,546</u></u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

The presentation currency of the financial statements is the Pound Sterling (£).

The principal activity of the charity in the year was the provision of a spiritually oriented community consisting of a number of small registered care homes serving the development needs of residents with learning disabilities.

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are recognised and measured at their settlement amount.

Income

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

Expenditure

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

Trademarks

Trademarks are being amortized at 10% of cost annually.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life. In the opinion of the trustees, the residual value of each property within the financial statements, is such that the difference between the historical cost less residual value, would mean that the charge for depreciation on each property would be so low as to render any charge immaterial within these financial statements.

Freehold land	- Nil
Freehold and improvements to property	- Nil
Leasehold improvements	- 15% & 20% on cost
Plant and machinery	- 25% & 33% on reducing balance and 5% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Charity's accounting policies, which are described in note 1, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily separated from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>9,576</u>	<u>2,617</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>337</u>	<u>6,116</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 Residential Care fees £	2020 Total activities £
Residential care fees	<u>2,753,201</u>	<u>2,665,171</u>

6. OTHER INCOME

	2021 £	2020 £
Revaluation surplus	-	575,000
Country Centre day care fees	113,066	11,014
Country Centre shop income	150	100
Other income	-	5,899
Covid-19 support grants	<u>98,051</u>	-
	<u>211,267</u>	<u>592,013</u>

Covid-19 support grants were received from UK Local Authorities.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Residential Care & Household costs	2,348,748	580,877	2,929,625
Support costs	-	39,891	39,891
	<u>2,348,748</u>	<u>620,768</u>	<u>2,969,516</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Employer pension costs	52,565	50,560
Seniors salary	159,122	105,120
Seniors salary (NIC)	14,854	8,971
Care staff salary	1,641,876	1,362,960
Care staff salary (NIC)	150,074	120,870
Agency staff and care workers	82,033	316,683
Volunteer allowance & expenses	12,349	24,480
Recruitment expenses	-	2,009
Supervision	1,000	320
Therapists & Doctors	6,550	25,247
Medical	9,141	19,185
Nutrition	71,861	111,317
Motor and other travel	90,023	113,230
Community outings & activities	11,015	43,814
Professional fees	46,285	71,306
	<u>2,348,748</u>	<u>2,376,072</u>

9. SUPPORT COSTS

	Establishment expenses £	Residential support costs £	Governance costs £	Totals £
Residential Care & Household costs	239,763	341,114	-	580,877
Support costs	-	-	39,891	39,891
	<u>239,763</u>	<u>341,114</u>	<u>39,891</u>	<u>620,768</u>

10. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	5,400	5,400
Amortisation - intangible assets	1,084	245
Depreciation - owned assets	66,577	58,363
Other operating leases	246,811	133,134
Loss on disposal of fixed assets	20,000	202,321

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

11. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

None of the trustees received expenses for the year ended 31st March 2021, nor for the year ended 31st March 2020.

12. STAFF COSTS

	Year ended 31.3.21 £	Year ended 31.3.20 £
Wages and salaries	1,971,657	1,667,079
Social security costs	183,075	150,305
	<u>2,154,732</u>	<u>1,817,384</u>

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

	Year ended 31.3.21 £	Year ended 31.3.20 £
Managerial	4	4
Staff	68	59
Volunteers	4	6
	<u>76</u>	<u>69</u>

During the year the following emoluments were paid to staff in the following bands

	Year ended 31.3.21 No.	Year ended 31.3.19 No.
£100,000-£110,000	1	-
£80,000 - £90,000	-	1
	<u>1</u>	<u>1</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,617
Charitable activities	
Residential Care fees	2,665,171
Investment income	6,116
Other income	<u>592,013</u>
Total	3,265,917
EXPENDITURE ON	
Charitable activities	
Residential Care & Household costs	3,218,843
Support costs	<u>35,396</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

Total

3,254,239

NET INCOME

11,678

RECONCILIATION OF FUNDS

Total funds brought forward

912,257

TOTAL FUNDS CARRIED FORWARD

923,935

14. INTANGIBLE FIXED ASSETS

	Trademark £	Strategy costs £	Totals £
COST			
At 1st April 2020	2,450	-	2,450
Additions	<u>2,450</u>	<u>6,550</u>	<u>9,000</u>
At 31st March 2021	<u>4,900</u>	<u>6,550</u>	<u>11,450</u>
AMORTISATION			
At 1st April 2020	332	-	332
Charge for year	<u>428</u>	<u>655</u>	<u>1,083</u>
At 31st March 2021	<u>760</u>	<u>655</u>	<u>1,415</u>
NET BOOK VALUE			
At 31st March 2021	<u>4,140</u>	<u>5,895</u>	<u>10,035</u>
At 31st March 2020	<u>2,118</u>	<u>-</u>	<u>2,118</u>

15. TANGIBLE FIXED ASSETS

	Freehold land £	Leasehold improvements £	Improvements to property £
COST			
At 1st April 2020	575,000	238,484	18,441
Additions	-	46,047	23,475
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2021	<u>575,000</u>	<u>284,531</u>	<u>41,916</u>
DEPRECIATION			
At 1st April 2020	-	124,938	1,155
Charge for year	<u>-</u>	<u>42,736</u>	<u>2,229</u>
At 31st March 2021	<u>-</u>	<u>167,674</u>	<u>3,384</u>
NET BOOK VALUE			
At 31st March 2021	<u>575,000</u>	<u>116,857</u>	<u>38,532</u>
At 31st March 2020	<u>575,000</u>	<u>113,546</u>	<u>17,286</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

15. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2020	113,308	175,830	54,000	1,175,063
Additions	2,292	11,570	-	83,384
Disposals	-	-	(20,000)	(20,000)
At 31st March 2021	<u>115,600</u>	<u>187,400</u>	<u>34,000</u>	<u>1,238,447</u>
DEPRECIATION				
At 1st April 2020	53,899	130,005	-	309,997
Charge for year	8,204	13,409	-	66,578
At 31st March 2021	<u>62,103</u>	<u>143,414</u>	<u>-</u>	<u>376,575</u>
NET BOOK VALUE				
At 31st March 2021	<u>53,497</u>	<u>43,986</u>	<u>34,000</u>	<u>861,872</u>
At 31st March 2020	<u>59,409</u>	<u>45,825</u>	<u>54,000</u>	<u>865,066</u>

Included in fixed assets is freehold land that has been revalued at an open market value of £575,000. The valuation was carried out by Fisher German LLP Chartered Surveyors on 1st October 2020.

16. STOCKS

	2021 £	2020 £
Stocks	<u>13,400</u>	<u>799</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	313,992	158,648
Other debtors	4,549	8,806
Prepayments and accrued income	<u>87,716</u>	<u>11,582</u>
	<u>406,257</u>	<u>179,036</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 20)	8,333	-
Trade creditors	110,086	53,642
Social security and other taxes	204,848	43,506
Other creditors	18,177	29,057
Sale and leaseback NPV adjustment	-	78,462
Accruals and deferred income	<u>38,097</u>	<u>56,963</u>
	<u>379,541</u>	<u>261,630</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 20)	<u>41,666</u>	<u>-</u>

20. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank loans	<u>8,333</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>8,333</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>25,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans - 5 years or more	8,333	-

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	224,408	219,983
Between one and five years	<u>107,321</u>	<u>181,429</u>
	<u>331,729</u>	<u>401,412</u>

22. SECURED DEBTS

National Westminster Bank have a fixed charge over all assets of the company dated 23rd November 2018.

23. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	923,935	4,865	928,800
TOTAL FUNDS	<u>923,935</u>	<u>4,865</u>	<u>928,800</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,974,381	(2,969,516)	4,865
TOTAL FUNDS	<u>2,974,381</u>	<u>(2,969,516)</u>	<u>4,865</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

23. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	912,257	11,678	923,935
TOTAL FUNDS	<u>912,257</u>	<u>11,678</u>	<u>923,935</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,265,917	(3,254,239)	11,678
TOTAL FUNDS	<u>3,265,917</u>	<u>(3,254,239)</u>	<u>11,678</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	912,257	16,543	928,800
TOTAL FUNDS	<u>912,257</u>	<u>16,543</u>	<u>928,800</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,240,298	(6,223,755)	16,543
TOTAL FUNDS	<u>6,240,298</u>	<u>(6,223,755)</u>	<u>16,543</u>

Purposes of unrestricted funds

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year. At 31st March 2021 this figure is estimated to be £400,000.

The application of these funds is being utilised to give the charity a more secure financial future to meet the aims of the charity for many years to come. It is the hope of the trustees that only by continuing this approach can they achieve the reserve policy they have adopted.

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

24. CAPITAL COMMITMENTS

There were no capital commitments as at 31st March 2021 (2020-Nil)

25. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021 or at 31st March 2020.

B Hamid was appointed as a trustee on 3rd December 2019. Previously he had traded with the Charity for 15 years and the terms of trade have not changed since he became a trustee. Therefore a related party disclosure is not considered as appropriate.

26. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	4,865	11,678
Adjustments for:		
Depreciation charges	67,661	58,608
Loss/(profit) on disposal of fixed assets	20,000	(372,679)
Interest received	(337)	(6,116)
Interest paid	4,328	4,195
Increase in stocks	(12,601)	(799)
(Increase)/decrease in debtors	(227,223)	15,066
Increase/(decrease) in creditors	<u>109,579</u>	<u>(189,803)</u>
Net cash used in operations	<u>(33,728)</u>	<u>(479,850)</u>

27. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>138,546</u>	<u>(80,103)</u>	<u>58,443</u>
	<u>138,546</u>	<u>(80,103)</u>	<u>58,443</u>
Debt			
Debts falling due within 1 year	-	(8,333)	(8,333)
Debts falling due after 1 year	-	<u>(41,666)</u>	<u>(41,666)</u>
	-	<u>(49,999)</u>	<u>(49,999)</u>
Total	<u>138,546</u>	<u>(130,102)</u>	<u>8,444</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the year ended 31st March 2021

28. COMPANY LIMITED BY GUARANTEE

William Blake House Northants is a private company limited by guarantee, registered in England and Wales and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

29. COVID-19

The Covid 19 Pandemic significantly affected the way the charity's operations were carried out in the financial year to 31st March 2021. The pandemic gave rise to national and local tiered lockdowns. This in turn caused the charity to undertake measures to keep residents safe and to deliver the care for residents and day centre users in a covid -safe way.

The trustees are hopeful that the large scale vaccination of the UK population will mean that there will be a return to pre covid normality after the year end for residents, day care centre users and staff.

Accounts

REGISTERED COMPANY NUMBER: 04266500 (England and Wales)
REGISTERED CHARITY NUMBER: 1089471

Report of the Trustees and
Audited Financial Statements
For The Year Ended 31st March 2020
for
William Blake House Northants
(A company limited by guarantee)



Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

William Blake House Northants
(A company limited by guarantee)

Contents of the Financial Statements
For The Year Ended 31st March 2020

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Balance Sheet	8
Cash Flow Statement	9
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Detailed Statement of Financial Activities	20 to 21

Report of the Trustees
For The Year Ended 31st March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and principle activities of the charity are the advancement of education and the promotion of welfare for the public benefit by the establishment and maintenance of communities in accordance with the general principles of Rudolf Steiner in particular for people who are physically, mentally or emotionally challenging.

The strategies employed to achieve the charity's objectives are to offer education, instruction guidance, therapy or care as appropriate in order to develop those in need of their educational, creative, recreational, employment and social skills and so enabling them to lead a rewarding life within society at large.

Professional therapists are engaged by the charity to ensure the strategies are implemented successfully. We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our *aims and objectives and in planning our future activities*.

The charity is also involved in the community and is dependent on voluntary help. The trustees would like to take this opportunity to say how much they appreciate the volunteers continuing and valuable support.

Report of the Trustees
For The Year Ended 31st March 2020

STRATEGIC REPORT

Achievement and performance

Charitable activities

The trustees feel that the items below reflect the significant achievements for this financial year.

Charitable Activities

Residential Care - During the past year, the Charity continued to provide a caring community environment for people with disabilities. There are four residential care homes located in pleasant rural settings and the households are an integral part of village life.

Day Care - The Charity also provided day care services for people with learning difficulties, via the Country Centre based in Northampton. This urban farm provides a range of indoor and outdoor activities, with opportunities for animal therapies and animal nurturing (ponies, goats, chickens) as well as horticultural activities with access to green houses and poly tunnels.

Volunteer and Staff Training - The Charity continues with its upgraded volunteer and staff training and many staff continue to achieve NVQ and QCF qualifications. Additional training courses have been added to our programme for this year.

Refurbishment Programme - The Charity has maintained the care home environment to a high standard, and a new sensory room was created at one of our care homes, for all the people we support to use and enjoy.

Community Activities - The residents continued to enjoy a wide range of community activities such as the local swimming, horse riding and cycling. Additional activities this year included trampolining, boat excursions and theatre outings. The Charity also continues to be active in a variety of rural outdoor activities.

Holidays - The residents have each benefitted from holidays, including The Thomas Centre, a specialist holiday destination for people with special needs and autism in Lincolnshire. Another group went to Center Parcs and another to Stretton Lakes.

Work Placement Opportunities - Our integrated work placements for residents continue to develop.

Advocacy - We have continued to use advocacy services to support the people who use our service, particularly with funding and placement challenges with Local Authorities.

Volunteers - The Charity continues to benefit from the service of volunteers to provide valuable support to all four care homes. The charity reciprocates by providing English lessons for the personal development of volunteers.

Therapists - The Charity continues to benefit from the professional support of therapists.

Festivals - The Charity continues to celebrate a variety of festivals with our residents including, Harvest, Easter and Christmas. We also celebrate multi-denominational festivals that reflect our diversity.

Craft - The Charity uses the services of a storyteller and music teacher.

Financial review

Investment policy and objectives

Under the memorandum of articles of association, the charity has the power to make investments as the trustees see fit.

No specific investments have been made to date apart from the purchase of one of its residential homes to ensure the residents' wellbeing is maintained to the highest standard possible.

Reserves policy

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year. At 31st March 2020 this figure is estimated to be £400,000.

The Charity has used some of cash reserves in developing the new property to expand the places available for the Charity. This property has been completed to a very high standard and this will continue to fulfil the demand that the Charity has for the services offered.

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Report of the Trustees
For The Year Ended 31st March 2020

STRATEGIC REPORT

Future developments

The Trustees' plans for the future developments of the charity are listed below.

A rolling programme of property improvements continues to be implemented to upgrade and improve all the homes. Further household upgrades in future will help to maintain our high standards as well as present a well-maintained appearance within our rural village communities.

The Charity may extend or alter current buildings to offer improved facilities.

The Charity will continue to explore opportunities for fundraising.

The Charity will further promote its services online and via social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company are also trustees for the purposes of charity law and throughout this report are collectively referred to as trustees.

Members attending annual general meetings elect trustees. The Trustees, when complete consist of at least three and not more than eight individuals, all of whom must be members. One third (or the nearest number to one third) must retire and, if eligible, offer themselves for re-election at the annual general meeting. Those longest in service retire first and the choice between any of equal service being made by drawing lots. The trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next annual general meeting when they must seek re-election.

Organisational structure

There are currently 3 Trustees and they meet at least quarterly to administer the Charity. The Chief Executive Officer is supported by a management leadership team. External consultants assist when required with some specialised activities for the Charity.

Induction and training of new trustees

The current trustees are familiar with the practical work of the charity and the content of the memorandum and articles of association.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Key management remuneration

Any senior and key personnel pay alterations is discussed by the trustees after taking due consideration of the sector's market conditions and factors.

Audit report

The trustees in common with many other organisations of our size and nature use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Related parties

The charity's related parties are the trustees and their families.

Risk management

The management continually monitor internal risks and procedures to ensure compliance and suitability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04266500 (England and Wales)

Registered Charity number

1089471

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Report of the Trustees
For The Year Ended 31st March 2020

Registered office
2 High Street
Blakesley
Towcester
Northamptonshire
NN12 8RE

Trustees

Major DM Crouch Director (resigned 17.1.2020)
Miss F A Pocock Director (resigned 30.9.2020)
Mrs P J Jenner Director
B Hamid Chairman (appointed 3.12.2019)

Company Secretary

Mrs J A Other

Auditors

Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of William Blake House Northants (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

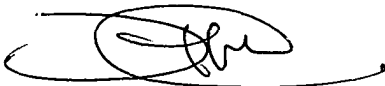
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

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

In so far as the trustees are aware:

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 10th February 2021 and signed on the board's behalf by:



Mrs J A Other - Secretary

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Opinion

We have audited the financial statements of William Blake House Northants (A company limited by guarantee) (the 'charitable company') for the year ended 31st March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2020 and of its 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 Report of the Independent Auditors 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Report of the Independent Auditors to the Members of
William Blake House Northants
(A company limited by guarantee)

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Paul Sparks FCCA ACA (Senior Statutory Auditor)
for and on behalf of Cheney & Co
Statutory Auditor
310 Wellingborough Road
Northampton
NN1 4EP

10th February 2021

William Blake House Northants
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31st March 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	2,616	3,725
Charitable activities	5		
Residential Care fees		2,665,171	2,102,703
Investment income	4	6,116	5,408
Other income		592,013	6,122
Total		3,265,916	2,117,958
EXPENDITURE ON			
Charitable activities	6		
Residential Care & Household costs		3,218,843	2,268,169
Support costs		35,395	33,123
Total		3,254,238	2,301,292
NET INCOME/(EXPENDITURE)		11,678	(183,334)
RECONCILIATION OF FUNDS			
Total funds brought forward		912,257	1,095,591
TOTAL FUNDS CARRIED FORWARD		923,935	912,257

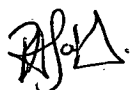
The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee) (Registered number: 04266500)

Balance Sheet
31st March 2020

	Notes	2020 Total funds £	2019 Total funds £
FIXED ASSETS			
Intangible assets	13	2,118	2,363
Tangible assets	14	865,066	1,020,059
		867,184	1,022,422
CURRENT ASSETS			
Stocks	15	799	-
Debtors	16	179,036	194,100
Cash at bank and in hand		138,546	167,716
		318,381	361,816
CREDITORS			
Amounts falling due within one year	17	(261,630)	(384,516)
NET CURRENT ASSETS		56,751	(22,700)
TOTAL ASSETS LESS CURRENT LIABILITIES		923,935	999,722
CREDITORS			
Amounts falling due after more than one year	18	-	(87,465)
NET ASSETS		923,935	912,257
FUNDS	22		
Unrestricted funds		923,935	912,257
TOTAL FUNDS		923,935	912,257

The financial statements were approved by the Board of Trustees and authorised for issue on 10th February 2021 and were signed on its behalf by:



B Hamid - Trustee

William Blake House Northants
(A company limited by guarantee)

Cash Flow Statement
For The Year Ended 31st March 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	25	(479,850)	(240,371)
Interest paid		(4,195)	(3,419)
Net cash used in operating activities		<u>(484,045)</u>	<u>(243,790)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(2,450)
Purchase of tangible fixed assets		(148,468)	(310,818)
Sale of tangible fixed assets		617,775	-
Interest received		6,116	5,408
Net cash provided by/(used in) investing activities		<u>475,423</u>	<u>(307,860)</u>
Change in cash and cash equivalents in the reporting period		<u>(8,622)</u>	<u>(551,650)</u>
Cash and cash equivalents at the beginning of the reporting period	26	<u>147,168</u>	<u>698,818</u>
Cash and cash equivalents at the end of the reporting period	26	<u><u>138,546</u></u>	<u><u>147,168</u></u>

The notes form part of these financial statements

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements
For The Year Ended 31st March 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

The presentation currency of the financial statements is the Pound Sterling (£).

The principal activity of the charity in the year was the provision of a spiritually oriented community consisting of a number of small registered care homes serving the development needs of residents with learning disabilities.

Debtors

Debtors are measured at their recoverable amounts.

Liabilities

Liabilities are recognised and measured at their settlement amount.

Income

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

Expenditure

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

Trademarks

Trademarks are being amortized at 10% of cost annually.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life. In the opinion of the trustees, the residual value of each property within the financial statements, is such that the difference between the historical cost less residual value, would mean that the charge for depreciation on each property would be so low as to render any charge immaterial within these financial statements.

Freehold land	- Nil
Freehold and improvements to property	- Nil
Leasehold improvements	- 15% & 20% on cost
Plant and machinery	- 25% & 33% on reducing balance and 5% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Charity's accounting policies, which are described in note 1, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily separated from other sources. The estimates are underlying assumptions are based on historical experience and other factors that are considered 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>2,616</u>	<u>3,725</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>6,116</u>	<u>5,408</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	Residential Care fees	Total activities
	£	£
Residential care fees	<u>2,665,171</u>	<u>2,102,703</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Residential Care & Household costs	2,376,072	842,771	3,218,843
Support costs	-	35,395	35,395
	<u>2,376,072</u>	<u>878,166</u>	<u>3,254,238</u>

William Blake House Northants
(A company limited by guarantee)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Employer pension costs	50,560	22,754
Seniors salary	105,120	191,890
Seniors salary (NIC)	8,971	18,533
Day care salary	1,275,838	865,658
Day care salary (NIC)	104,029	65,785
Night care salary	87,122	129,650
Night care salary (NIC)	16,841	11,213
Agency staff and care workers	316,683	173,953
Volunteer allowance & expenses	24,480	20,656
Recruitment expenses	2,009	532
Supervision	320	320
Therapists & Doctors	25,247	20,959
Medical	19,185	9,712
Nutrition	111,317	93,205
Motor and other travel	113,230	87,981
Community outings & activities	43,814	39,864
Professional fees	71,306	69,614
Insurance - Motor and Group Travel	-	6,882
	<u>2,376,072</u>	<u>1,829,161</u>

8. SUPPORT COSTS

	Establishment expenses £	Residential support costs £	Governance costs £	Totals £
Residential Care & Household costs	195,227	647,544	-	842,771
Support costs	-	-	35,395	35,395
	<u>195,227</u>	<u>647,544</u>	<u>35,395</u>	<u>878,166</u>

9. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

	Year ended 31.3.20 £	Year ended 31.3.19 £
Auditors' remuneration	5,400	5,000
Amortisation- intangible assets	245	87
Depreciation - owned assets	58,363	47,258
Other operating leases	133,134	97,442
Loss on disposal of fixed asset	<u>202,321</u>	<u>1,042</u>

William Blake House Northants
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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

10. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Trustees' expenses

There were trustees' travel expenses paid to Major D M Crouch of £Nil, (2019 - £279). None of the other trustees received expenses for the year ended 31st March 2020, nor for the year ended 31st March 2019.

11. STAFF COSTS

	Year ended 31.3.20 £	Year ended 31.3.19 £
Wages and salaries	1,667,079	1,071,890
Social security costs	150,305	94,262
	<u>1,817,384</u>	<u>1,166,152</u>

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

	Year ended 31.3.20 £	Year ended 31.3.19 £
Managerial	4	4
Staff	59	51
Volunteers	6	9
	<u>69</u>	<u>64</u>

During the year the following emoluments were paid to staff in the following bands

	Year ended 31.3.19 No.	Year ended 31.3.19 No.
£60,000 - £70,000	-	1
£80,000 - £90,000	1	-

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,725
Charitable activities	
Residential Care fees	2,102,703
Investment income	5,408
Other income	6,122
Total	<u>2,117,958</u>
EXPENDITURE ON	
Charitable activities	
Residential Care & Household costs	2,268,169
Support costs	33,123

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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	2,301,292
NET INCOME/(EXPENDITURE)	(183,334)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,095,591
TOTAL FUNDS CARRIED FORWARD	912,257

13. INTANGIBLE FIXED ASSETS

	Trademark £
COST	
At 1st April 2019 and 31st March 2020	2,450
AMORTISATION	
At 1st April 2019	87
Charge for year	245
At 31st March 2020	332
NET BOOK VALUE	
At 31st March 2020	2,118
At 31st March 2019	2,363

14. TANGIBLE FIXED ASSETS

	Freehold property £	Freehold land £	Leasehold improvements £	Improvements to property £
COST				
At 1st April 2019	820,096	-	181,476	14,364
Additions	-	575,000	57,008	4,077
Disposals	(820,096)	-	-	-
At 31st March 2020	-	575,000	238,484	18,441
DEPRECIATION				
At 1st April 2019	-	-	88,626	1,117
Charge for year	-	-	36,312	38
At 31st March 2020	-	-	124,938	1,155
NET BOOK VALUE				
At 31st March 2020	-	575,000	113,546	17,286
At 31st March 2019	820,096	-	92,850	13,247

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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

14. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2019	91,418	164,337	-	1,271,691
Additions	21,890	11,493	54,000	723,468
Disposals	-	-	-	(820,096)
At 31st March 2020	<u>113,308</u>	<u>175,830</u>	<u>54,000</u>	<u>1,175,063</u>
DEPRECIATION				
At 1st April 2019	45,579	116,310	-	251,632
Charge for year	8,320	13,695	-	58,365
At 31st March 2020	<u>53,899</u>	<u>130,005</u>	<u>-</u>	<u>309,997</u>
NET BOOK VALUE				
At 31st March 2020	<u>59,409</u>	<u>45,825</u>	<u>54,000</u>	<u>865,066</u>
At 31st March 2019	<u>45,839</u>	<u>48,027</u>	<u>-</u>	<u>1,020,059</u>

During the year the charity acquired the fixed assets of Northamptonshire Country Centre as part of the merger (see note 30) for the value of £58,597. These are included in the additions above.

Included in fixed assets is freehold land that has been revalued at an open market value of £575,000. The valuation was carried out by Fisher German LLP Chartered Surveyors on 1st October 2020.

15. STOCKS

	2020 £	2019 £
Stocks	<u>799</u>	<u>-</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	158,648	182,059
Other debtors	8,806	6,163
Prepayments and accrued income	11,582	5,878
	<u>179,036</u>	<u>194,100</u>

William Blake House Northants
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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 19)	-	20,548
Trade creditors	53,642	130,310
Social security and other taxes	43,506	75,795
Other creditors	29,057	36,220
Sale and leaseback NPV adjustment	78,462	112,732
Accruals and deferred income	56,963	8,911
	<u>261,630</u>	<u>384,516</u>

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

	2020	2019
	£	£
Sale and leaseback NPV adjustment	-	87,465
	<u>-</u>	<u>87,465</u>

19. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	-	20,548
	<u>-</u>	<u>20,548</u>

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	219,983	177,589
Between one and five years	181,429	130,863
	<u>401,412</u>	<u>308,452</u>

21. SECURED DEBTS

National Westminster Bank have a fixed charge over all assets of the company dated 23rd November 2018.

22. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	912,257	11,678	923,935
	<u>912,257</u>	<u>11,678</u>	<u>923,935</u>
TOTAL FUNDS	<u>912,257</u>	<u>11,678</u>	<u>923,935</u>

William Blake House Northants
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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,265,916	(3,254,238)	11,678
TOTAL FUNDS	<u>3,265,916</u>	<u>(3,254,238)</u>	<u>11,678</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	1,095,591	(183,334)	912,257
TOTAL FUNDS	<u>1,095,591</u>	<u>(183,334)</u>	<u>912,257</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,117,958	(2,301,292)	(183,334)
TOTAL FUNDS	<u>2,117,958</u>	<u>(2,301,292)</u>	<u>(183,334)</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,095,591	(171,656)	923,935
TOTAL FUNDS	<u>1,095,591</u>	<u>(171,656)</u>	<u>923,935</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,383,874	(5,555,530)	(171,656)
TOTAL FUNDS	<u>5,383,874</u>	<u>(5,555,530)</u>	<u>(171,656)</u>

William Blake House Northants
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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

22. MOVEMENT IN FUNDS - continued

Purposes of unrestricted funds

The objective of the Trustees' Reserves policy is to ensure the provision of adequate capital resources. The policy adopted to achieve this is to build up the Net Current Assets proportion of the Unrestricted Income Fund to a minimum level equivalent to two months' value of the budgeted running costs for the ensuing year. At 31st March 2020 this figure is estimated to be £400,000.

The application of these funds is being utilised to give the charity a more secure financial future to meet the aims of the charity for many years to come. It is the hope of the trustees that only by continuing this approach can they achieve the reserve policy they have adopted.

23. CAPITAL COMMITMENTS

There were no capital commitments as at 31st March 2020 (2019-Nil)

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020 or at 31st March 2019.

B Hamid was appointed as a trustee on 3rd December 2019. Previously he had traded with the Charity for 15 years and the terms of trade have not changed since he became a trustee. Therefore a related party disclosure is not considered as appropriate.

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

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	11,678	(183,334)
Adjustments for:		
Depreciation charges	58,608	47,346
(Profit)/loss on disposal of fixed assets	(372,679)	1,042
Interest received	(6,116)	(5,408)
Interest paid	4,195	3,419
Increase in stocks	(799)	-
Decrease/(increase) in debtors	15,064	(119,784)
(Decrease)/increase in creditors	(189,801)	16,348
Net cash used in operations	(479,850)	(240,371)

26. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in hand	3,394	950
Notice deposits (less than 3 months)	135,152	166,766
Overdrafts included in bank loans and overdrafts falling due within one year	-	(20,548)
Total cash and cash equivalents	138,546	147,168

27.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash			
Cash at bank and in hand	167,716	(29,170)	138,546
Bank overdraft	(20,548)	20,548	-

William Blake House Northants
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Notes to the Financial Statements - continued
For The Year Ended 31st March 2020

27.. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>147,168</u>	<u>(8,622)</u>	<u>138,546</u>
Total	<u><u>147,168</u></u>	<u><u>(8,622)</u></u>	<u><u>138,546</u></u>

28. COMPANY LIMITED BY GUARANTEE

William Blake House Northants is a private company limited by guarantee, registered in England and Wales and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

29. COVID-19

The Covid 19 Pandemic did not feature significantly in the financial year to 31st March 2020. Since the year end the pandemic has resulted in national lockdowns and measures to keep residents safe. This has resulted in changes in the running of the Charities activities to take these needs into account.

The Trustees consider that there will be no adverse effect on the Charity's finances as a result of the pandemic.

30. MERGER

On 1st February 2020 the Charity merged with Northamptonshire Country Centre. As at that date Northamptonshire Country Centre ceased its charitable activities. Therefore the Statement of Financial Activities as at 31st March 2020 does not include activities for Northamptonshire Country Centre.

The net assets of Northamptonshire Country Centre included in these financial statements is £248 unrestricted funds as at the date of the merger and at 31st March 2020.

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Detailed Statement of Financial Activities
For The Year Ended 31st March 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,616	3,725
Investment income		
Deposit account interest	6,116	5,408
Charitable activities		
Residential care fees	2,665,171	2,102,703
Other income		
Revaluation surplus	575,000	-
Other incoming resources	17,013	6,122
	592,013	6,122
Total incoming resources	3,265,916	2,117,958
EXPENDITURE		
Charitable activities		
Employer pension costs	50,560	22,754
Seniors salary	105,120	191,890
Seniors salary (NIC)	8,971	18,533
Day care salary	1,275,838	865,658
Day care salary (NIC)	104,029	65,785
Night care salary	87,122	129,650
Night care salary (NIC)	16,841	11,213
Agency staff and care workers	316,683	173,953
Volunteer allowance & expenses	24,480	20,656
Recruitment expenses	2,009	532
Supervision	320	320
Therapists & Doctors	25,247	20,959
Medical	19,185	9,712
Nutrition	111,317	93,205
Motor and other travel	113,230	87,981
Community outings & activities	43,814	39,864
Professional fees	71,306	69,614
Insurance - Motor and Group Travel	-	6,882
	2,376,072	1,829,161
Support costs		
Establishment expenses		
Rent	78,251	58,992
Council tax & water rates	20,692	19,590
Insurance - Combined	22,051	11,138
Light and heat	34,172	27,918
Telephone	7,826	9,857
Household & cleaning	13,639	10,337
Repairs & maintenance	16,429	13,593
Gardening	2,167	465
	195,227	151,890

This page does not form part of the statutory financial statements

William Blake House Northants
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Detailed Statement of Financial Activities
For The Year Ended 31st March 2020

	2020 £	2019 £
Establishment expenses		
Residential support costs		
Management and administrative salaries	198,999	164,055
Management and administrative salaries (NIC)	20,464	16,869
Training	22,109	22,941
Office expenses	14,614	14,167
Website & computer costs	126,234	17,279
Amortisation of intangible fixed assets	245	87
Depreciation of tangible fixed assets	58,363	47,259
Loss on sale of tangible fixed assets	202,321	1,042
Bank charges	4,195	3,419
	647,544	287,118
Governance costs		
Auditors' remuneration	5,400	5,000
Meeting expenses	506	1,929
CQC	2,916	2,322
Bookkeeping	21,216	14,902
Professional fees	2,523	4,917
HMRC penalties and interest	2,834	4,053
	35,395	33,123
Total resources expended	3,254,238	2,301,292
Net income/(expenditure)	11,678	(183,334)