

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)**

**Contents of the Financial Statements**  
**For The Period 1st April 2021 to 30th September 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 6</b>
<b>Report of the Independent Auditors</b>	<b>7 to 10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Cash Flow Statement</b>	<b>13</b>
<b>Notes to the Cash Flow Statement</b>	<b>14</b>
<b>Notes to the Financial Statements</b>	<b>15 to 24</b>
<b>Detailed Statement of Financial Activities</b>	<b>25 to 26</b>

**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 2022, 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**  
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**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 22<sup>nd</sup> 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 23<sup>rd</sup> 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**  
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**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**

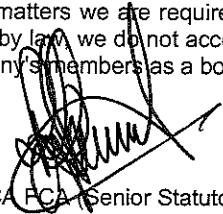
A consequence of the disclaimer of opinion is that ICAEW require that the responsibilities of the auditor be disclosed in the main body of our report.

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

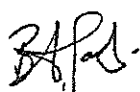
The notes form part of these financial statements

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

**Balance Sheet**  
**30th September 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	12	3,405	10,035
Tangible assets	13	<u>815,022</u>	<u>861,872</u>
		818,427	871,907
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within one year	16	<u>(698,673)</u>	<u>(379,541)</u>
<b>NET CURRENT ASSETS</b>		<u>(92,582)</u>	<u>98,559</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		725,845	970,466
<b>CREDITORS</b>			
Amounts falling due after more than one year	17	<u>(34,545)</u>	<u>(41,666)</u>
<b>NET ASSETS</b>		<u>691,300</u>	<u>928,800</u>
<b>FUNDS</b>	21		
Unrestricted funds		<u>691,300</u>	<u>928,800</u>
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Cash flows from financing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		(19,170)	(80,103)
		<u>58,443</u>	<u>138,546</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(237,500)</b>	<b>4,865</b>
<b>Adjustments for:</b>		
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>
<b>Net cash provided by/(used in) operations</b>	<b><u>100,455</u></b>	<b><u>(33,728)</u></b>

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

	At 1.4.21 £	Cash flow £	At 30.9.22 £
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<b><u>8,444</u></b>	<b><u>(12,049)</u></b>	<b><u>(3,605)</u></b>

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 £
<b>Day Care income</b>		
Country Centre day care fees	211,759	113,066
Country Centre shop income	337	150
<b>Other income</b>		
Advocacy & Excess Mileage	8,643	-
Miscellaneous Income	1,974	-
<b>Grants</b>		
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**

	<b>18 months to 30.09.2022</b>	<b>Year ended 31.03.2021</b>
	<b>£</b>	<b>£</b>
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

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	9,576
<b>Charitable activities</b>	
Residential Care fees	2,753,201
Investment income	337
Other income	<u>211,267</u>
<b>Total</b>	<u>2,974,381</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Residential Care & Household costs	2,929,625
Support costs	<u>39,891</u>
<b>Total</b>	<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 £
<b>NET INCOME</b>	4,865
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	923,935
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>928,800</u>

**12. INTANGIBLE FIXED ASSETS**

	Trademark £	Strategy costs £	Totals £
<b>COST</b>			
At 1st April 2021 and 30th September 2022	<u>4,900</u>	<u>6,550</u>	<u>11,450</u>
<b>AMORTISATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 30<sup>th</sup> 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	81,019	38,097
	<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	27,090	51,090
	<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 £
<b>Unrestricted funds</b>			
General fund	928,800	(237,500)	691,300
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,657,668	(4,895,168)	(237,500)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	923,935	4,865	928,800
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	2,974,381	(2,969,516)	4,865
<b>TOTAL FUNDS</b>	<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 20<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,082	9,576
<b>Investment income</b>		
Deposit account interest	36	337
<b>Charitable activities</b>		
Residential care fees	4,329,904	2,753,201
<b>Other income</b>		
Day Centre fees & Other Income	222,713	113,216
Covid support grants	96,933	98,051
	<u>319,646</u>	<u>211,267</u>
<b>Total incoming resources</b>	4,657,668	2,974,381
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Other</b>		
Charitable donations	1,091	-
<b>Support costs</b>		
<b>Establishment expenses</b>		
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 £
<b>Establishment expenses</b>		
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
<b>Residential support costs</b>		
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
<b>Governance costs</b>		
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>
<b>Net (expenditure)/income</b>	<u>(237,500)</u>	<u>4,865</u>

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