

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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**William Blake House Northants**  
**(A company limited by guarantee)**

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**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 14<sup>th</sup> 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](http://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

14<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	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
<b>Total</b>		<b>3,216,700</b>	<b>4,657,668</b>
<b>EXPENDITURE ON</b>			
Charitable activities	6		
Residential Care & Household costs		3,503,309	4,830,286
Support costs		50,276	63,791
Other		5	1,091
<b>Total</b>		<b>3,553,590</b>	<b>4,895,168</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(336,890)</b>	<b>(237,500)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		691,300	928,800
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>354,410</b>	<b>691,300</b>

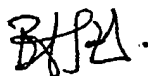
The notes form part of these financial statements

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

**Balance Sheet**  
**30th September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	12	2,915	3,405
Tangible assets	13	<u>751,365</u>	<u>815,022</u>
		754,280	818,427
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within one year	16	<u>(1,101,022)</u>	<u>(698,673)</u>
<b>NET CURRENT ASSETS</b>		<u>(375,015)</u>	<u>(92,582)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		379,265	725,845
<b>CREDITORS</b>			
Amounts falling due after more than one year	17	<u>(24,855)</u>	<u>(34,545)</u>
<b>NET ASSETS</b>		<u>354,410</u>	<u>691,300</u>
<b>FUNDS</b>	21		
Unrestricted funds		<u>354,410</u>	<u>691,300</u>
<b>TOTAL FUNDS</b>		<u>354,410</u>	<u>691,300</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14<sup>th</sup> 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		
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Cash flows from financing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>61,103</b>	<b>(19,170)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>39,273</u></b>	<b><u>58,443</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>100,376</u></b>	<b><u>39,273</u></b>

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 £
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<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 £
<b>Day Care income</b>		
Country Centre day care fees	190,816	211,759
Country Centre shop income	642	337
<b>Other income</b>		
Advocacy & Excess Mileage	-	8,643
Miscellaneous Income	2,001	1,974
<b>Grants</b>		
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	8,082
<b>Charitable activities</b>	
Residential Care fees	4,329,904
Investment income	36
Other income	<u>319,646</u>
<b>Total</b>	<u>4,657,668</u>
<b>EXPENDITURE ON</b>	
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 £
<b>Total</b>	<u>4,895,168</u>
<b>NET INCOME/(EXPENDITURE)</b>	(237,500)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	928,800
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>691,300</u>

**12. INTANGIBLE FIXED ASSETS**

	Trademark £	Strategy costs £	Totals £
<b>COST</b>			
At 1st October 2022 and 30th September 2023	<u>4,900</u>	<u>6,550</u>	<u>11,450</u>
<b>AMORTISATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	691,300	(336,890)	354,410
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	3,216,700	(3,553,590)	(336,890)
<b>TOTAL FUNDS</b>	<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 £
<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>

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	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>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,336	8,082
<b>Investment income</b>		
Deposit account interest	-	36
<b>Charitable activities</b>		
Residential care fees	3,017,905	4,329,804
<b>Other income</b>		
Day Centre fees & Other Income	193,459	222,713
Covid support grants	-	96,933
	<u>193,459</u>	<u>319,646</u>
<b>Total incoming resources</b>	<b>3,216,700</b>	<b>4,657,668</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Other</b>		
Charitable donations	5	1,091
<b>Support costs</b>		
<b>Establishment expenses</b>		
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 £
<b>Establishment expenses</b>		
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>
<b>Residential support costs</b>		
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>
<b>Governance costs</b>		
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>
<b>Total resources expended</b>	<u>3,553,590</u>	<u>4,895,168</u>
<b>Net expenditure</b>	<u>(336,890)</u>	<u>(237,500)</u>

This page does not form part of the statutory financial statements