

MORNING STAR (SALISBURY)

England & Wales · Charity number 1094618

Details

Status Registered

Legal form Charitable company

Company number [04476953](#)

Registered 2002-11-14

Register [View on the Charity Commission register](#)

Contact

Address Hothfield
Coombe Road
Salisbury
Salisbury
SP2 8BT

Phone 07803167889

Email morningstarsalisbury@gmail.com

Website www.morningstarsalisbury.co.uk

Activities

Objects: FOR THE BENEFIT OF THE COMMUNITY THE BUSINESS OF: (A) PROVIDING HOUSES OR HOSTELS AND ANY ASSOCIATED AMENITIES FOR PERSONS IN NECESSITOUS CIRCUMSTANCES UPON TERMS APPROPRIATE TO THEIR MEANS, (B) PROVIDING FOR PERSONS SUFFERING FROM DRUG AND/OR ALCOHOL ABUSE OR MENTALLY AFFLICTED, DISABLED PHYSICALLY OR WITH LEARNING DISABILITIES, OR OTHERWISE SUFFERING FROM BREAKDOWNS IN INTERPERSONAL RELATIONSHIPS CHRISTIAN BASED VALUES, SERVICES TRAINING AND RESOURCES TO BETTER ENABLE THEM TO COPE WITH THE BUSINESS OF LIFE

Activities: For the benefit of the community the business of: a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. b) providing for persons suffering from drug and/or alcohol abuse or otherwise suffering from breakdowns in interpersonal relationships Christian based values, service training and other resources.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Accommodation/housing
- **Who:** The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,615	£65,472	-	-
2023-12-31	£26,889	£26,397	-	-
2022-12-31	£22,202	£20,658	-	-
2021-12-31	£29,947	£18,632	-	-
2020-12-31	£76,870	£75,928	-	-

Trustees

Name	Role	Appointed
BRIAN LIVESEY		2020-12-17
Elizabeth Noryl Beadle		2020-12-17
Maxime Alicia Galley		2026-03-05
Mx Sam Moran		2023-05-24
Rosie Olivia Dru Drury		2022-07-13
Ruth Christine Livesey		2020-12-17

MORNING STAR (SALISBURY)

England & Wales - Charity number 1094618

Accounts



Bringing Hope to Broken Lives

MORNING STAR
(SALISBURY)
(A Company Limited by Guarantee)
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY REGISTRATION No: 1094618

COMPANY REGISTRATION No: 4476953

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1094618
COMPANY REGISTRATION NUMBER:	4476953
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
DIRECTORS TO 31ST DECEMBER 2024	Brian Livesey (Chairperson) Ruth Livesey (Secretary) Rosie Dru Drury Elizabeth Beadle Irene Margaret Smith Sam Moran
EMPLOYEES	Mike Badger (CEO, Life Recovery Course Leader, and Support Worker, part time, 3 days pw) Kerry Badger (Charity Operations Manager, part time, 3 days pw) Hannah Badger (Financial Administrator, 4 hours pcm)
OBJECTS	For the benefit of the community the business of: (a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. (b) providing for persons suffering from drug and/or alcohol abuse or mentally afflicted, disabled physically or with learning disabilities, or otherwise suffering from breakdowns in interpersonal relationships Christian based values, services training and resources to better enable them to cope with the business of life.
REGISTERED OFFICE	Hothfield Coombe Road Salisbury SP2 8BT
CORRESPONDENCE ADDRESS	Hothfield Coombe Road Salisbury SP2 8BT
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd July 2002 as amended by Special Resolution dated 4th November 2002.
BANKERS	National Westminster Bank Plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF
SOLICITORS	Robinsons 83 Friar Gate Derby Derbyshire DE1 1PL
INDEPENDENT EXAMINER	Paul Bunyan B.Sc. ACA Brightwell House, Winterslow SP5 1QS

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Overview

In February 2024 we started a 5-year lease from Salisbury City Council for the Former Bowls Club in Victoria Park, Salisbury. This includes the pavilion building, former changing rooms. We now call this The Morning Star (Salisbury) Victoria Park Centre. Whilst we started by opening Tuesday, Wednesday, Thursday, and Sunday afternoon we found that we could not manage this as well as our other work and so reduced it later in the year to Tuesday, Wednesday and Sunday afternoons. Tuesday is mainly volunteering, Wednesday focusses on our Life Recovery Course topics and Sunday afternoon we gather for a short church service for those who would like to explore faith. In this, we seek a holistic approach to recovery. On other days, we do outreach work, networking, and furniture deliveries, talks and preparation for our charitable activities taking place. We have continued with our addiction and life controlling habits recovery programmes mainly through our courses and one to one advocacy and continued to support vulnerable adults in the community with the provision of food and furnishings. We have also continued to promote the cause of those struggling in poverty, homelessness, social isolation, and other storms of life though talks delivered to various community groups and schools to help the wider community to understand the plight of the poor and some of the challenges they face. We have hosted a volunteering day with B&Q who also donated many items for our work, and a group from a local secondary school.

This report is a brief outline of charity operations prepared by the CEO on behalf of the trustees. It starts with describing any major changes that have taken place over the course of this year. It then reviews charitable activities in alignment with our three-fold charity strategy which is meeting the needs of those in front of us, breaking the cycle of addiction and homelessness, and supporting people into housing as developed in our first year of operations. Finally, it identifies personnel recruitment, describes financial highlights, and summarises our future plans.

Major Changes

There were no new trustees appointed this year and no resignations. Last year (2023) we had agreed as a charity to stop pursuing possible partnerships in the purchase of housing for the time being. This followed extensive research that we did into the needs and existing provision in Salisbury. Using this data and following discussions, we felt we could address a needs gap by using our own skills, experience and network, to help more people by focussing our resources on building community, recovery capital, resilience and connection through provision of a safe meeting place, support working, creating volunteering opportunities for meaningful activity, our Life Recovery Course and creating a therapeutic environment. This has now been achieved in part through our five-year lease of a former bowls club in Victoria Park, Salisbury. This offers a meeting place, a venue for our Life Recovery Course, volunteering opportunities in a lovely park environment, and commercial kitchen facilities for meal preparation. We share meals prepared in these kitchen facilities with our clients on most days that we are there. We also offer opportunities for volunteering in the maintenance of the building and grounds. Our Victoria Park Centre also provides a place to store tools, and furniture for clients. It also affords new possibilities to use the large bowling green space adjacent to the building for community activities and volunteering work. So far, we have used this for recreational activities with those we are supporting, including badminton, football, boules and fitness sessions. There have been no changes to paid working hours this year.

Meeting the needs of those in front of us

We have continued to support both practically and relationally some of those who for complex reasons find themselves in extreme poverty or at a crisis point in their life, weighed down by their circumstances, broken relationships or stuck in a cycle of addiction. Such people often need someone safe to talk to, signposting to other services that may help, an extra pair of hands to help them move or furnish their homes, a supportive friend or material help to navigate very difficult life circumstances. This support has been through the provision of food, clothing or furniture donated by supporters and delivered to necessitous individuals; and sometimes by helping to transport personal belongings and donated furnishings to their new home. On occasions, we have helped those overwhelmed and burdened by goods they cannot dispose of themselves to take them to the recycling centre. We have also supported clients in improving their home environment by helping them to assemble beds, wardrobes, fit curtains and curtain poles and mount TVs to the wall. They often do not have the tools, ability or motivation to do this on their own. We also have met with several individuals over the course of the year with whom we walk alongside on a one-to-one basis offering a friendly listening ear, support and encouragement, signposting or advice when requested. We have supported and advocated for a wide range of individuals from those struggling with mental health problems, relationship problems, addiction, debt, those who have been abused, those excluded for various reasons from society and sometimes made homeless in the past. We believe strongly in collaborative working and have collaborated this year in particular with John Baker, Denis House, Salisbury City Council, Turning Point, Wiltshire Council, Christians Against Poverty, Entrain Space and a number of churches. We have had referrals this year from Entrain Space, Turning Point, Christians Against Poverty, Salisbury Foodbank, and the Health and Wellbeing Team at Wiltshire County Council. A number of individuals have also self-referred through word of mouth or our website.

Breaking the cycle of addiction and homelessness

This year, we have run one twelve-week Life Recovery Courses in our new Victoria Park Charity Centre. This was attended by an average of seven people with the aim to work together through the various life controlling issues which are causing ill health, relationship breakdown and poverty. In-between courses, we have also provided more client-led support for individuals, discussing recovery topics on a weekly basis on Wednesday afternoons. The objective of these courses is to facilitate mutual support to establish healthy, balanced, independent, and meaningful lives and to find connection, hope and a future. We actively encourage those who have a history of recovery from addiction to support others on the course achieve their goals. Whilst for many people there is no instant fix, most individuals have made some progress whilst on the course. This progress is captured and measured on end of course questionnaires using pre- and post-course metrics. At the end of each course and prior to the start of the next, we review the feedback and make any changes to the content and approach based on this feedback. We remain open to making any changes that may help people in the progress toward wellbeing and

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MORNING STAR (SALISBURY) **(A COMPANY LIMITED BY GUARANTEE)**

wholeness. The course has been supported regularly by a volunteer with lived experience and a trained counsellor. We also try to embrace state of the art methods and tools in addiction recovery that are widely known and available. For some individuals, this course works together with a therapeutic volunteering park environment every week on a Tuesday. This is also where we have informal conversations to try to work out together a way forward for those in entrenched situations, and those who have received help can also give of themselves too. We give thanks for our supporters who have generously supported this work with the provision of tools, materials and sometimes time too.

Supporting people into housing

The Morning Star (Salisbury) Victoria Park Centre has been used this year for short term storage of furniture and goods that are donated mostly to individuals who move from hostel accommodation into their own homes. Previously, we rented a storage facility. Often, those in hostels do not have, and cannot afford to buy kitchenware and basic furnishings such as beds, linen, curtain poles, drawers, wardrobes, chairs and tables. We are often donated such items and can pass them on to those who need them. We use this service to also help make connection and offer further support to such people. Supported volunteers often help in the collection and delivery of these items and can give to others as well as receiving themselves. We use our own small charity van and sometimes borrow a larger van from another charity we have a relationship with. Volunteers prepare moving-in packs to donate to those who need them.

Raising Awareness

Part of our work is also raising awareness of the causes, circumstances, and challenges of those facing poverty, social issues, homelessness, and addiction. In this, we seek to inspire others to join in the battle against poverty, injustice, addiction and homelessness. This is done through talks and discussion with churches, schools and community groups as well as individual conversations we have with the public and our volunteers. In the year ending 2024, our talks have been to various churches in Salisbury, a local care home and the Women's Institute. We also have raised awareness through our fundraising activities such as a Barn Dance and our support to the Clarendon Marathon, which also offered volunteering opportunities for our charity. We participated in the annual St Thomas' Christmas Tree Festival and in this context had many opportunities to discuss with the public some of the issues that those we support face. The tree was built from recycled pallets by our recovery community as part of the therapeutic activity taking place at our Victoria Park charity centre and resulted in a significant donation towards our work.

Staff Recruitment

There has been no paid staff recruitment this year. One new volunteer to support our staff on a regular basis on our volunteering day (Tuesdays) has been recruited.

Financial Support and Management

Most of the financial support for this year has again come through the generous giving of individuals and organisations, much of which came through standing orders, and through community group fundraising activity. We have had two major grants that have sustained us this year. These were from the Aldhelm Mission Fund and the Benefact Trust. We were also the beneficiary of a significant donation through the St Thomas' annual Christmas Tree festival. Several other local organisations raised funds for us through their own community events which has also helped us enormously, both financially and psychologically, including a local scout group, community coffee mornings and the Women's Institute (WI). We also had several grants from Salisbury Diocesan Fund for specific purposes to help clients with moving in costs. At the end of 2024, despite a predicted large increase in spending, our income has covered our expenditure; although some of the funding given in 2024 such as that from the Benefact Trust was intended to support the work for three years, and also some is committed to building improvements which at the end of 2024 had not been completed or paid for. We wish to thank all our supporters for their generosity and trust in us to invest donations wisely and fruitfully. We continue to prayerfully seek how we best use the resources we are given to help others in the future.

Future Plans

We have over the course of the year modified our approach and the way we spend our time to try to adapt to the needs of individuals and to match what we are personally able to do within our limits. Next year, we think it may help individuals by involving them in more horticultural activity in our grounds. To this end, we have obtained permission from Salisbury City Council to use part of the former bowls green to build three more vegetable plots on this land as therapeutic and meaningful activity. We are also seeking to recruit more non-supported volunteers in order that we may be able to offer support to more individuals in their recovery.

Financial Summary

Total income for the year was £65,615 and total expenditure was £65,472 resulting in a net surplus of £143 for the year. Expenditure was considerably more than last year due to the staff hours which have been increased to cover the cost of running the Victoria Park Centre.

The reserves policy is stated in note 16 to the financial statements.

The trustees set aside designated funds to put towards the cost of the Victoria Park Centre (VPC) over the next five years. It was agreed that £15,782 would be set aside for each year of the five-year lease, resulting in £78,908 of designated funds overall. During this first year of operations in Victoria Park, £10,408 of the designated funds were spent leaving £68,500 remaining.

As at 31st December 2024, the charity held funds of £100,392 of which £27,299 were reserves, £68,500 were designated funds and £4,593 were restricted funds. No funds were in deficit and the amount of reserves complies with the charity Financial Control Policy, being greater than 25% of the forecast expenditure for 2025.

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MORNING STAR (SALISBURY)
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STATEMENT OF DIRECTORS' RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- a)** select suitable accounting policies and then apply them consistently,
- b)** make judgements and estimates that are reasonable and prudent,
- c)** prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business,
- d)** state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors:

14/06/2025

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Incorporating income and expenditure account. The notes on pages 10 to 17 form part of these financial statements.

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Voluntary Income	2a	24,626		24,626	21,200
Activities for Generating Funds	2b	2,507		2,507	1,885
Grants	2c	31,740	5,580	37,320	3,062
Interest Received	2d	1,162		1,162	742
TOTAL INCOME		60,035	5,580	65,615	26,889
EXPENSES					
Charitable Activities	3a	63,075	2,397	65,472	26,309
Other	3b	0	0	0	88
TOTAL RESOURCES EXPENDED		63,075	2,397	65,472	26,397
NET INCOME/(EXPENDITURE)		(3,040)	3,183	143	491
Transfer between funds	16	0	0	0	0
NET MOVEMENT IN FUNDS		(3,040)	3,183	143	491
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		98,840	1,410	100,250	99,758
TOTAL FUNDS CARRIED FORWARD		95,799	4,593	100,392	100,250

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

Movements on all reserves and all recognised gains and losses are shown above.

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MORNING STAR (SALISBURY)
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BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets					
Tangible assets	8	2,081	705	2,786	5,569
Current Assets					
Debtors	9	1,664	0	1,664	1,723
Prepayments	10	323	0	323	0
Cash at bank and in hand	11	92,077	3,888	95,965	93,943
Total Current Assets		94,064	3,888	97,952	95,666
Creditors: amounts falling due within one year	12	346	0	346	985
NET CURRENT ASSETS		93,718	3,888	97,606	94,681
TOTAL ASSETS less current liabilities		95,799	4,593	100,392	100,250
NET ASSETS	15	95,799	4,593	100,392	100,250
Funds of the Charity					
General Funds		27,299	0	27,299	98,840
Restricted Funds	13	0	4,593	4,593	1,410
Designated Funds	14	68,500	0	68,500	0
Total Funds		95,799	4,593	100,392	100,250

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

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**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

Directors' responsibilities

The directors are satisfied that for the year ended on 31st December 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

Company Registration No: 4476953.

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MORNING STAR (SALISBURY)
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Accounting Basis, Policies and Analysis

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (section 24 of FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

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Volunteer Help

The value of any voluntary help received is not included in the accounts. However, the benefit to the charitable objects is described in the Directors' annual report in terms of the number of volunteers recruited.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

Creditors are measured at settlement amounts less any trade discounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures/Fittings	25%
Vehicles	12.5%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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MORNING STAR (SALISBURY)
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2. ANALYSIS OF INCOME

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies					
Donations		22,697	0	22,697	22,128
Gift Aid		1,929	0	1,929	2,134
		24,626	0	24,626	24,262
b) Other Trading Activities					
Fundraising		2,507	0	2,507	1,885
		2,507	0	2,507	1,885
c) Grants					
Grant income		31,740	5,580	37,320	3,062
		31,740	5,580	37,320	3,062
d) Interest Received					
Reserve Account Interest		1,162	0	1,162	742
		1,162	0	1,162	742

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities				
Accountancy Fees				
Advertising and Promotion	39		39	400
Charity Networking	13		13	86
Client Accommodation Costs				500
Client Support Costs	3,129	367	3,496	4,197
Computer Software	60		60	60
Depreciation Charge	2,078	705	2,783	2,870
Fundraising Expense	1,559		1,559	317
Insurance	605		605	499
Legal and Professional Fees	669		669	193
Life Recovery Group	704		704	1,995
Victoria Park Centre (VPC) Building Costs	952		952	
VPC Building Insurance	654		654	
VPC Consumables	205		205	
VPC Equipment	730		730	
VPC Fire Systems	510		510	
VPC Food for Community Meals	725		725	

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VPC Gardening Project		421	421	
VPC Improvements			1,325	1,325
VPC Pest Control		348	348	
VPC Professional Cleaning		140	140	
VPC Utility Bills		999	999	
Mobile Phone		84	84	84
Motor Expenses		1,487	1,487	1,403
National Insurance (Employers)	5	2,414	2,414	540
Office Equipment				374
Postage		132	132	416
Printing				
Rough Sleeper Outreach		14	14	142
Safeguarding Fees		145	145	
Salaries	5	41,480	41,480	10,722
Staff Pensions		2,444	2,444	694
Staff Retreat & Reflection		32	32	154
Stationery		39	39	77
Sundries				216
Training		18	18	327
Website Set Up & Hosting		246	246	42

63,075	2,397	65,472	26,309
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b) Other Expenditure

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Loss on disposal of assets	0		0	88
	0	0	0	88

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024 £	2023 £
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	0	0

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

5. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Gross Wages and Salaries	41,480	10,722
Employer's National Insurance Costs	2,414	540
	43,894	11,262

Employees who were engaged in each of the following activities:

	2024 TOTAL	2023 TOTAL
Costs of generating funds/fund raising	0	0
Activities in furtherance of organisation's objects	2	2
Supporting programmes	0	0
Management and Administration	1	1

6. PENSION SCHEME

Two employees pay into a private pension scheme. Morning Star (Salisbury) makes a 6% contribution.

7. TRUSTEES AND OTHER RELATED PARTIES

In this financial period the charity has not paid any Trustees remuneration or benefits nor paid any Trustees' expenses.

8. TANGIBLE FIXED ASSETS

FIXTURES/FITTINGS

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-24	989	0	989
Additions		0	0	0
Cost at	31-Dec-24	989	0	989
Depreciation	01-Jan-24	582	0	582
Charge		247	0	247
Depreciation at	31-Dec-24	829	0	829
Net Book Value	31-Dec-24	160	0	160
Net Book Value	31-Dec-23	320	0	320

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

VEHICLES

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-24	15,348	5,640	20,988
Additions		0	0	0
Cost at	31-Dec-24	15,348	5,640	20,988
Depreciation	01-Jan-24	11,509	4,230	15,739
Charge		1,918	705	2,623
Depreciation at	31-Dec-24	13,427	4,935	18,362
Net Book Value	31-Dec-24	1,921	705	2,626
Net Book Value	31-Dec-23	3,840	1,410	5,250
TOTAL NBV	31-Dec-24	2,081	705	2,786
TOTAL NBV	31-Dec-23	4,160	1,410	5,569

9. DEBTORS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Other Debtors (Gift Aid)	1,664	0	1,664	1,723
	1,664	0	1,664	1,723

10. PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Training	179	0	179	0
Website hosting	144	0	144	0
	323	0	323	0

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Current Account	10,125	3,888	14,013	23,201
Reserve Account	81,952	0	81,952	70,742
Petty Cash	0	0	0	0
Cheques in Hand	0	0	0	0
	92,077	3,888	95,965	93,943

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

12. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
PAYE/NIC control Account	0	0	0	927
Accounts Payable	0	0	0	0
Pension Creditor	206	0	206	58
Other Creditors	0	0	0	0
Wages and Salaries	0	0	0	0
Accruals	140	0	140	0
	346	0	346	985

13. RESTRICTED FUNDS

	THIS YEAR			
	Balance 01-Jan-24 £	Income	Expenditure	Balance 31-Dec-24 £
Van	1,410	0	705	705
John Lewis Christmas Connections	0	917	367	550
Wiltshire Council	0	4,663	1,325	3,338
TOTAL	1,410	5,580	2,397	4,593

	LAST YEAR			
	Balance 01-Jan-23 £	Income	Expenditure	Balance 31-Dec-23 £
Van	2,115	0	705	1,410
TOTAL	2,115	0	705	1,410

14. DESIGNATED FUNDS

	Balance 01-Jan-24 £	Income	Expenditure	Balance 31-Dec-24 £
VPC Project	0	78,908	10,408	68,500
TOTAL	0	78,908	10,408	68,500

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Fixed Assets	2,081	705	2,786	5,569
Current Assets	94,064	3,888	97,952	95,666
Liabilities	346	0	346	985
	95,799	4,593	100,392	100,250

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

16. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1094618 and is not, therefore, subject to Corporation Tax and does not have a Share Capital.

	2024 £	2023 £
Surplus / Deficit for the financial year	143	491
Balance Brought Forward	100,250	99,758
Closing Funds as at 31st December	<u>100,392</u>	<u>100,250</u>

17. RISK ASSESSMENT

The charity has sufficient reserve funds to continue to deliver its charitable activities and pay employees for more than the 3 months required by its financial control procedure. However, the use of the accumulated funds over and above the reserves are designated to be used to invest in our Victoria Park Centre project over a five-year lease period.

18. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors will endeavour not to set aside funds unnecessarily. In accordance with the Morning Star Financial Control Procedure the amount of reserve shall be a minimum of 25% of the forecast annual expenditure. In the event of a loss of income this then allows a 3-month notice period to be given to staff or beneficiaries.

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2024.

Respective responsibilities of trustees and examiner

The Directors of Morning Star ("the Charity") who are trustees under charity law are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Bunyan B.Sc. ACA
Brightwell House
Winterslow SP5 1QS

22nd July 2025

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)

England & Wales - Charity number 1094618

Accounts



Bringing Hope to Broken Lives

MORNING STAR
(SALISBURY)
(A Company Limited by Guarantee)
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

CHARITY REGISTRATION No: 1094618

COMPANY REGISTRATION No: 4476953

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1094618
COMPANY REGISTRATION NUMBER:	4476953
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
DIRECTORS TO 31ST DECEMBER 2023	Brian Livesey (Chairperson) Ruth Livesey (Secretary) Kerry Badger (resigned September 23) Rosie Dru Drury Elizabeth Beadle Irene Margaret Smith (appointed 17 th August 2023) Sam Moran (appointed 24 th May 2023)
EMPLOYEES	Mike Badger (CEO, Life Recovery Course Leader, and Support Worker) Kerry Badger (Charity Operations Manager from Sept 23) Hannah Badger (Financial Administrator)
OBJECTS	For the benefit of the community the business of: (a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. (b) providing for persons suffering from drug and/or alcohol abuse or mentally afflicted, disabled physically or with learning disabilities, or otherwise suffering from breakdowns in interpersonal relationships Christian based values, services training and resources to better enable them to cope with the business of life.
REGISTERED OFFICE	Hothfield Coombe Road Salisbury SP2 8BT
CORRESPONDENCE ADDRESS	Hothfield Coombe Road Salisbury SP2 8BT
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd July 2002 as amended by <u>Special Resolution dated 4th November 2002.</u>
BANKERS	National Westminster Bank Plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF
SOLICITORS	Robinsons 83 Friar Gate Derby Derbyshire DE1 1PL
INDEPENDENT EXAMINER	Paul Bunyan B.Sc. ACA Brightwell House, Winterslow SP5 1QS

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Overview

In 2023 we have continued with our addiction and life controlling habits support programmes mainly through our courses and one to one advocacy and continued to support vulnerable adults in the community with the provision of food and furnishings. We have also continued to promote the cause of those struggling in poverty, homelessness, social isolation, and other storms of life through talks delivered to various community groups and schools to help the wider community to understand the plight of the poor and some of the challenges they face.

This report is a brief outline of charity operations prepared by the CEO on behalf of the trustees. It starts with describing any major changes that have taken place over the course of this year. It then reviews charitable activities in alignment with our three-fold charity strategy which is meeting the needs of those in front of us, breaking the cycle of addiction and homelessness, and supporting people into housing as developed in our first year of operations. Finally, it identifies personnel recruitment, describes financial highlights, and summarises our future plans.

Major Changes

Two new trustees were appointed, and one trustee resigned this year. We also agreed as a charity to stop pursuing possible partnerships in the purchase of housing for the time being. This was following extensive research into the needs and existing provision in Salisbury. Using this data and following discussions, we felt we could address a needs gap by using our own skills, experience, and network to help more people by focussing our resources on building community and connection through provision of a safe meeting place, support working, creating volunteering opportunities for meaningful activity, our Life Recovery Course and creating a therapeutic environment. Also, for some time we had been prayerfully seeking a more permanent base from which we could operate instead of using our own home and hiring various venues for our meetings, and a storage facility. Then unexpectedly, the opportunity arose to take up a five-year lease on the former bowls club at Victoria Park. This seemed to match our charity objectives and strategy for fulfilling them very well offering a meeting place, commercial kitchen facilities, opportunities for volunteering in the maintenance of the building and grounds. It also afforded new possibilities to use the large bowling green space adjacent to the building for community activities and volunteering work. We therefore spent the second half of the year 2023 exploring this possibility, holding a supporter meeting at this proposed venue, and negotiating a lease with Salisbury City Council. Then having agreed as a board to go ahead with this venture, a Charity Operations Manager was appointed such that starting next year we would be able to set up and run a Life Recovery Centre for three days per week in the former bowls club. It was felt that two people were required 3 days per week to manage this project. Therefore, the CEO hours were increased back to three days per week. This is made possible by having a £77k sum of funds that could be designated for this purpose that had been carried forward from previous years, which would be used as backing to launch the venture and make it credible to other potential funders by reducing the funding gap to run this as a five year project.

Meeting the needs of those in front of us

We have continued to support both practically and relationally some of those who for complex reasons find themselves in extreme poverty or at a crisis point in their life, weighed down by their circumstances, broken relationships or stuck in a cycle of addiction. Such people often need an extra pair of hands, a supportive friend or material help to navigate very difficult life circumstances. This support has been through the provision of food, clothing or furniture donated by supporters and delivered to necessitous individuals; rough sleeper outreach patrols; and by helping to transport personal belongings and donated furnishings to their new home. On occasions, we have helped those overwhelmed and burdened by goods they cannot dispose of themselves to take them to the recycling centre. We also have met with several individuals over the course of the year to walk alongside on a one-to-one basis offering a friendly listening ear, support and encouragement, signposting or advice when requested. We have specifically spent time at John Baker House by running an informal Life Recovery Course and helping residents to move out and into their own homes. Regarding the course held at John Baker House, it was very difficult to get people to commit to attending each week due to chaotic lives and active addiction. We have supported a wide range of individuals from those struggling with mental health problems, relationship problems, addiction, those who have been abused, made homeless and refugees. We believe strongly in collaborative working and have collaborated this year with Wiltshire Substance Misuse Service, John Baker and Denis House, Salisbury City Council, Turning Point, Wiltshire Council Rough Sleeper Team, Christians Against Poverty and a number of churches. Some of these organisations have referred people to the Life Recovery Course.

Breaking the cycle of addiction and homelessness

This year, we have run two twelve-week Life Recovery Courses through rented space in Harnham All Saints Church and then in St Francis Church in Salisbury. Our Life Recovery Courses are typically attended by between four and eight people with the aim to work together through the various life controlling issues which are causing ill health, relationship breakdown and poverty. In-between courses, we have also provided more client-led support for individuals. The objective of these courses is to facilitate mutual support in order to establish healthy, balanced, independent, and meaningful lives and to find connection, hope and a future. We actively include those who have a history of recovery from addiction in supporting others on the course. Whilst for most people there is no instant fix, most individuals have made some progress whilst on the course. This progress is captured and measured on end of course questionnaires using pre- and post-course metrics. At the end of each course and prior to the start of the next, we review the feedback and make any changes to the content and approach based on this feedback. We remain very pleased with the stability and content of the course and the very positive feedback we have had from delegates and referrers but remain open to making any changes that may help people in the progress toward wellbeing and wholeness. The course has been supported regularly by a volunteer with lived experience and a trained counsellor. We also try to embrace state of the art methods and tools in addiction recovery that are widely known and available.

MORNING STAR (SALISBURY) **(A COMPANY LIMITED BY GUARANTEE)**

Raising Awareness

Part of our work is also raising awareness of the causes, circumstances, and challenges of those facing poverty, social issues, homelessness, and addiction and trying to inspire people to join in the battle against poverty, injustice, addiction and homelessness. This is done through talks and discussion with church and community groups as well as individual conversations we have with the public. In the year ending 2023, our talks have been for Harnham Junior School, through various churches in Salisbury and the Rotary Club.

Staff Recruitment

Towards the end of this year, we appointed a new Charity Operations Manager to help us to run the new Victoria Park Centre starting early next year. We also increased the paid CEO hours from one day per week to three days per week. A new psychologically qualified and informed volunteer has also been regularly supporting the Life Recovery Course and has been helping to raise awareness of the plight of the poor.

Financial Support and Management

The majority of financial support for this year has again come through the generous giving of individuals and organisations, much of which came through standing orders and community group fundraising activity. Our income sufficiently covered our expenditure. In addition, we have received a Neighbourly grant of £500 for food for the Life Recovery Course. We also had a number of grants from Salisbury Diocesan for specific purposes to help clients with moving in costs. We wish to thank all of our supporters for their generosity and trust in us to invest donations wisely and fruitfully and we continue to prayerfully seek how we best use the resources we are given to help others in the future. The potential options being considered are discussed below under Future Plans.

Also, this year we developed a fundraising sub-committee that meets online once every two or three months. They successfully organised a team to enter the Clarendon Marathon and operated a water-station. A total of £1465 was raised.

Future Plans

Whilst we have considered the purchase of accommodation in partnership with an investment charity such as Green Pastures or equivalent, we have been aware that we needed to consider whether this best serves our charitable objectives and vision, taking into account the housing needs in Salisbury, the national housing strategy, financial resources and our own skills and gifting that we are able to offer, as well as the services already available in the city. It was decided that we should invest what we have in a five-year lease of the Former Bowls Club in Victoria Park. This would offer meaningful work through volunteering, connection with community, signposting to other specialised services, support finding accommodation and work, support finding help with physical or mental health and our core Life Recovery Course that helps people work through their life controlling issues often leading to debt, isolation, addiction and homelessness.

Financial Summary

Total income for the year was £26,889 and total expenditure £26,397 resulting in a net surplus of £491 for the year.

The reserves policy is stated in note 16 to the financial statements.

As at 31st December 2023, the charity held reserves of £100,250 of which £98,840 were general reserves and £1,410 were restricted reserves.

No funds were in deficit.

STATEMENT OF DIRECTORS' RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a)** select suitable accounting policies and then apply them consistently,
- b)** make judgements and estimates that are reasonable and prudent,
- c)** prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business,
- d)** state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2023 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Directors on the 3rd July 2024

Signed on behalf of the Board of Directors by *Mike Badger*

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME					
Voluntary Income	2a	24,262	0	24,262	22,202
Activities for Generating Funds	2b	1,885	0	1,885	
Interest Received	2c	742		742	
TOTAL INCOME		26,889	0	26,889	22,202
EXPENSES					
Charitable Activities	3a	25,604	705	26,309	21,363
Other	3b	88	0	88	0
TOTAL RESOURCES EXPENDED		25,692	705	26,397	21,363
NET INCOME/(EXPENDITURE)		1,197	(705)	491	839
Transfer between funds	12	0	0	0	0
NET MOVEMENT IN FUNDS		1,197	(705)	491	839
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		97,643	2,115	99,758	98,919
TOTAL FUNDS CARRIED FORWARD		98,840	1,410	100,250	99,758

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 10 to 15 form part of these financial statements.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	8	4,159	1,410	5,569	8,526
Current Assets					
Debtors	9	1,723	0	1,723	936
Cash at bank and in hand	10	93,943	0	93,943	90,772
Total Current Assets		95,666	0	95,666	91,708
Creditors: amounts falling due within one year	11	985	0	985	476
NET CURRENT ASSETS		94,681	0	94,681	91,232
TOTAL ASSETS less current liabilities		98,840	1,410	100,250	99,758
NET ASSETS		98,840	1,410	100,250	99,758
Funds of the Charity					
General Funds		98,840	0	98,840	97,643
Restricted Funds	12	0	1,410	1,410	2,115
Designated Funds		0	0	0	0
Total Funds		98,840	1,410	100,250	99,758

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

Directors' responsibilities

The directors are satisfied that for the year ended on 31st December 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 3rd July 2024

Signed on their behalf by... *Mike Badger.*

Company Registration No: 4476953.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

Accounting Basis, Policies and Analysis

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (section 24 of FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts. However, the benefit to the charitable objects is described in the Directors' annual report in terms of the number of volunteers recruited.

MORNING STAR (SALISBURY)
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Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

Creditors are measured at settlement amounts less any trade discounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures/Fittings	25%
Vehicles	12.5%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

2. ANALYSIS OF INCOME

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations and Legacies					
Donations		22,128	0	22,128	20,569
Gift Aid		2,134	0	2,134	1,633
		24,262	0	24,262	22,202
b) Other Trading Activities					
Fundraising		1,885	0	1,885	0
		1,885	0	1,885	0
b) Interest Received					
Reserve Account Interest		742		742	
		742	0	742	0

3. ANALYSIS OF EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Charitable Activities					
Accountancy Fees					-10
Advertising and Promotion		400		400	44
Charity Networking		86		86	8
Client Accommodation Costs		500		500	
Client Support Costs		4,197		4,197	710
Computer Software		60		60	60
Depreciation Charge		2,165	705	2,870	2,870
Fundraising Expense		317		317	
Insurance		499		499	499
Legal and Professional Fees		193		193	301
Life Recovery Group		1,995		1,995	1,477
Mobile Phone		84		84	85
Motor Expenses		1,403		1,403	1,274
National Insurance (Employers)	5	540		540	81
Office Equipment		374		374	167
Postage		416		416	193
Printing					36
Rough Sleeper Outreach		142		142	236
Salaries	5	10,722		10,722	9,715
Staff Pensions		694		694	3,083
Staff Retreat & Reflection		154		154	
Stationery		77		77	53
Sundries		216		216	21
Training		327		327	12
Use of Home					312
Website Set Up & Hosting		42		42	136
		25,604		26,309	21,363

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
b) Other Expenditure				
Loss on disposal of assets	88		88	
	88	0	88	0

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2023 £	2022 £
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	0	0

5. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	10,722	9,715
Employer's National Insurance Costs	540	81
	11,262	9,796

Employees who were engaged in each of the following activities:

	2023 TOTAL	2022 TOTAL
Costs of generating funds/fund raising	0	0
Activities in furtherance of organisation's objects	2	1
Supporting programmes	0	0
Management and Administration	1	1

6. PENSION SCHEME

Two employees pay into a private pension scheme. MSS makes a contribution of 6%.

7. TRUSTEES AND OTHER RELATED PARTIES

In this financial period the charity has not paid any Trustees remuneration or benefits nor paid any Trustees' expenses.

MORNING STAR (SALISBURY)
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8. TANGIBLE FIXED ASSETS

FIXTURES/FITTINGS

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-23	989	0	989
Additions			0	
Cost at	31-Dec-23	989	0	989
Depreciation	01-Jan-23	335	0	335
Charge		335	0	335
Depreciation at	31-Dec-23	670	0	670
Net Book Value	31-Dec-23	320	0	320
Net Book Value	31-Dec-22	654	0	654

VEHICLES

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-23	15,348	5,640	20,988
Additions		0	0	0
Cost at	31-Dec-23	15,348	5,640	20,988
Depreciation	01-Jan-23	9,590	3,525	13,116
Charge		1,918	705	2,623
Depreciation at	31-Dec-23	11,508	4,230	15,739
Net Book Value	31-Dec-23	3,840	1,410	5,250
Net Book Value	31-Dec-22	5,757	2,115	7,872

TOTAL NBV	31-Dec-23	4,160	1,410	5,569
TOTAL NBV	31-Dec-22	6,411	2,115	8,526

9. DEBTORS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Other Debtors	1,723	0	1,723	936
	1,723	0	1,723	936

10. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Current Account	23,201	0	23,201	90,772
Reserve Account	70,742		70,742	
Petty Cash	0	0	0	0
Cheques in Hand	0	0	0	
	93,943	0	93,943	90,772

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
PAYE/NIC control Account	927	0	927	48
Accounts Payable	0	0	0	0
Pension Creditor	58	0	58	369
Other Creditors	0	0	0	22
Wages and Salaries	0	0	0	37
	985	0	985	476

12. RESTRICTED FUNDS

	THIS YEAR			
	Balance 01-Jan-23 £	Income	Expenditure	Balance 31-Dec-23 £
Van	2,115	0	705	1,410
TOTAL	2,115	0	705	1,410

	LAST YEAR			
	Balance 01-Jan-22 £	Income	Expenditure	Balance 31-Dec-22 £
Van	2,820	0	705	2,115
TOTAL	2,820		705	2,115

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Fixed Assets	4,159	1,410	5,569	8,526
Current Assets	95,666	0	95,666	91,708
Liabilities	985	0	985	476
	98,840	1,410	100,250	99,758

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1094618 and is not, therefore, subject to Corporation Tax and does not have a Share Capital.

	2023 £	2022 £
Surplus / Deficit for the financial year	491	839
Balance Brought Forward	99,758	98,919
Closing Funds as at 31st December	<u>100,250</u>	<u>99,758</u>

15. RISK ASSESSMENT

The charity has sufficient reserve and accumulated funds to continue to deliver its charitable activities and pay employees for significantly more than the 3 months required by its financial control procedure. However, the use of the accumulated funds over and above the reserves are intended to be used to invest in further resources, which may be housing or to employ a further support worker and are the subject to ongoing trustee discussions.

16. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors will endeavour not to set aside funds unnecessarily. In accordance with the Morning Star Financial Control Procedure. The amount of reserve shall be a minimum of 25% of the forecast annual expenditure. In the event of a loss of income this then allows a 3-month notice period to be given to staff or beneficiaries.

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2023.

Respective responsibilities of trustees and examiner

The Directors of Morning Star ("the Charity") who are trustees under charity law are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. *accounting records were not kept in respect of the Charity as required by section 130 of the Act; or*
2. *the accounts do not accord with those records; or*
3. *the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Paul Bunyan B.Sc. ACA
Brightwell House
Winterslow SP5 1QS**

26th June 2024

MORNING STAR (SALISBURY)

England & Wales - Charity number 1094618

Accounts



Bringing Hope to Broken Lives

MORNING STAR
(SALISBURY)
(A Company Limited by Guarantee)
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

CHARITY REGISTRATION No: 1094618

COMPANY REGISTRATION No: 4476953

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1094618
COMPANY REGISTRATION NUMBER:	4476953
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
DIRECTORS TO 31ST DECEMBER 2021	Brian Livesey (Chairperson) Ruth Livesey (Secretary) Kerry Badger Keith Thomasson Elizabeth Beadle
EMPLOYEES	Mike Badger (CEO, Life Recovery Course Leader, and Support Worker) Hannah Badger (Financial Administrator)
OBJECTS	For the benefit of the community the business of: (a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. (b) providing for persons suffering from drug and/or alcohol abuse or mentally afflicted, disabled physically or with learning disabilities, or otherwise suffering from breakdowns in interpersonal relationships Christian based values, services training and resources to better enable them to cope with the business of life.
REGISTERED OFFICE	Hothfield Coombe Road Salisbury SP2 8BT
CORRESPONDENCE ADDRESS	Hothfield Coombe Road Salisbury SP2 8BT
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd July 2002 as amended by Special Resolution dated 4th November 2002.
BANKERS	National Westminster Bank Plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF
SOLICITORS	Robinsons 83 Friar Gate Derby Derbyshire DE1 1PL
INDEPENDENT EXAMINER	Paul Bunyan B.Sc. ACA Brightwell House, Winterslow SP5 1QS

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Overview

2021 has been the first full year with the new board of directors, leadership and with significant changes to the management and method of delivery of charitable work to fulfil the charitable objectives. Clearly due to the new operational management team and the retirement of Dave and Bev Kidley, some major changes needed to take place to enable the ongoing work of Morning Star against its charitable objectives. However, whilst these changes were necessary, the aim of the new board was to continue to work towards these objects by building on work that had already been done in the past and maintaining the ethos of the charity whilst shaping charitable operations in a different way that would match the skills, resources, and experience of the new leadership team. This report therefore focuses on a review of the major changes that have taken place this year under the transition to the new leadership team. It then describes the strategy and the corresponding charitable activities to the end of 2021 and explains staff recruitment to implement this strategy. Finally, this report summarises the plans for next year, and provides a financial breakdown of costs and expenditure in the context of these changes and activities.

Major Changes

Major changes in governance and leadership, and the means of delivering the charitable objects have resulted in changes to both income and expenditure, which are both now significantly less than last year. The most financially significant was to the provision of supported housing, under Object A of the Articles of Association. In 2020 this was provided to a Morning Star client using the home of Dave and Bev Kidley who were previously managing the charity and working to deliver its charitable objectives. The majority of the cost of this was borne out of funding received from Wiltshire Council for Housing Benefit and client support and the Manse Scheme. Given that this client was settled in his home with the Kidleys, then it was inappropriate to consider moving him to alternative supported housing when the Kidleys retired from their work with Morning Star. Therefore, Morning Star no longer supports this particular client. Consequently, no funds have been received from government funding and therefore grant income has gone down considerably. However, this also means that our costs have reduced considerably with only two part-time employees (one just 4 hours per month, the other two to three days per week) rather than two full time, and there is no longer a manse scheme or regular housing costs. Therefore, our income continues to cover our expenditure which funds the charitable activities which implement the strategy for this year described in the following.

Strategy and Charitable Activities

Given this major change in leadership, it was incumbent on the new board recruited at the end of 2020 to develop an initial strategy for a new season of Morning Star. This new strategy culminated in a three-part approach to charitable operations going forward. The first part was concerned with seeing the needs in front of us and meeting them. This resulted in a continuation of the Hope project from the previous year which became particularly important for vulnerable adults due to social isolation caused by the various lockdowns caused by the COVID19 pandemic. Therefore, throughout 2021 using the charity van and mostly items donated by supporters, Morning Star has supported clients in the community through the provision of food, personal and household essentials such as clothing, shoes, beds, bedding, curtains and furniture, as well as relational support and conversation to break social isolation. Surplus food collection and redistribution has therefore also continued throughout 2021 which has supported both individuals and hostels including Alabaré Place and John Baker House. Whilst these activities took place under the inherited Hope project, they required an update to, and in some cases new governance documents appropriate to the existing and intended future delivery operations of the charity. Consequently, in the first quarter of 2021 a number of new policies and procedures were written or updated to make sure the charity was properly protecting clients and staff. These included adult protection, safer recruitment, data protection, financial controls, lone working, and food hygiene. Some training was also completed by new staff and volunteers, in particular food hygiene.

The second part of the strategy concerned breaking the cycle of poverty, addiction and homelessness—considered to be at the heart of our work and ethos. Historically this had been implemented through the Morning Star Rehabilitation Centre at Winterslow. However, this had been closed in 2018 due to a change in the personal circumstances of Dave and Bev Kidley who were running charity operations at that time. Therefore, instead, it was proposed that this could be achieved by Morning Star taking over the running of Life Recovery Course and addiction support community that Mike and Kerry Badger had been leading out of SP2 Hope Centre connected with St Paul's Church in Salisbury. Following discussions with St Paul's, it was agreed that this transfer would be beneficial to the service and client group by offering greater focus and expertise than the church could provide, whilst church members would continue to provide support as needed and appropriate. Consequently, the second quarter of 2021 saw the roll out of this second stage of our strategy in the final planning and preparation of the course material under Morning Star. This included a professional review by a consultant addiction psychiatrist, the recruitment of volunteers to help us to run the course including one peer mentor, and the enrolment of beneficiaries. Our first 12-week course was then launched in June 2021 operating out of SP2 Café and Hope Centre. The running costs of the course have been low because to the end of 2021, St Paul's has generously allowed us to use this facility free of charge and some of the food provision has been through surplus supermarket food collection continued under the Hope project. However, to assist St Paul's in future running costs, it was proposed by the trustees that in 2022 Morning Star will hire the facility at a charity rate.

Then finally, the third part of our strategy concerned supporting people into housing in order to address object A in the Articles of Association, which was 'providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means.' We have, over this last year supported several clients in finding and/or moving into supported or move on accommodation managed by Wiltshire Council. We have also supplied essential furnishings and food to those on a low income and being re-housed, from donations made to the charity by supporters and using the Morning Star Van to deliver it. The donation of furnishings, clothes and food mean that our charity expenditure is kept down, and supporters are able to contribute in non-monetary ways as well as financial giving. This service has also provided us with the opportunity to discuss other needs with our clients and to advocate for them. All this has been made possible by establishing a good working relationship with the Rough Sleeper team at Wiltshire Council and by networking with other charities and organisations. In addition, in relation to object A we have also provided emergency accommodation for a limited time period to two rough sleepers who had no access to public funds but were in desperate need and one of whom was sleeping in a public toilet. Furthermore, we have delivered surplus supermarket food on a weekly basis to John Baker House and Alabaré Place in support

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of their supported hostel accommodation. The spin-off of this food and furnishings re-distribution is that we also help to reduce landfill and food waste and therefore help to preserve our natural world.

Staff Recruitment

To develop and implement this strategy, in April 2021 Mike Badger was appointed as CEO by the trustees. His brief was to run the charity operations and steer it to meet its charitable objectives. The scope of appointment was to act both in the capacity of charity administrator and also to provide support work directly to clients through both his own experience and pastoral skills and through building a team of volunteers. This started as a two day per week appointment, but it quickly became clear that a lot more work was required to implement the strategy. This was therefore extended to three days per week, the third day to be flexible and used as needed. Over this period, working together with Kerry who was appointed in a voluntary capacity as safeguarding officer, he has recruited a part time Financial Administrator and has safely recruited five regular volunteers who have supported food and furniture delivery, charity administration and addiction recovery work through the Life Recovery Course and Community in SP2 Hope Centre. He has also networked with clients, local government, churches, other charities, and supporters, and has worked with volunteers to help deliver against the charity objects. As a result of this networking, Morning Star was invited to, and has participated in a Wiltshire Council led 'Hope' project which aims to work together to support those often with complex needs and situations who find themselves homeless. Morning Star has also been invited to speak at several churches which has resulted in further donations of personal and household items many of which have now been passed on to clients.

Financial Support and Management

The majority of financial support for last year came through the generous giving of individuals, much of which came through standing orders. However, one donation was made of £11,973 from the Caring as One Foundation which represented over one third of the income. There were no conditions attached to this donation. The aim of the trustees from a financial management perspective was to maintain an income that would cover the operational cost whilst a decision was made over the course of the year on how best to use accumulated funds to mitigate poverty and homelessness. This balance of expenditure versus income was successfully achieved over the year. In the meantime, the best use of accumulated funds required some careful listening and a survey of the needs in Salisbury, particularly in terms of housing provision. The outcome of this survey is outlined in the future plans below.

Future Plans

The last quarter of the year saw the trustees together with the CEO developing some further thinking on object A relating to housing, including research into local supply and demand to establish the gaps in housing needs and provision and how Morning Star might help to fill these gaps. The research identified an average ongoing shortfall between supply and demand of at least eight people who were sleeping rough and waiting for supported housing in Salisbury. This is expected to get worse due to the war in Ukraine and an increasing number of refugees combined with increasing rents due to high inflation. Our plans to address this shortfall will be further developed in 2022 as we seek to investigate the possibility of partnering with a larger charity called Green Pastures, who would work with us to acquire housing and set up the necessary governance to run a supported housing project. It is thought that some of the accumulated funds (detailed in the financial summary below) will be used in the set-up cost of this project which will require additional specialist human resources to both manage the accommodation and support the complex needs of the client. In addition, housing in Salisbury is very expensive and it may become necessary for Morning Star to contribute a lump sum toward the cost of the housing.

Financial Summary

Total income for the year was £29,947 and total expenditure £18,632 resulting in a net surplus of £11,315 for the year.

The reserves policy is stated in note 16 to the financial statements.

As at 31st December 2021, the charity held reserves of £98,919 of which £96,099 were general reserves and £2,820 were restricted reserves.

No funds were in deficit.

Directors Statement

The directors consider the charity holds sufficient reserves not only to meet any unexpected financial expenditure and to enable the charity to continue as a going concern, but also has accumulated funds that can be used toward a further support worker and possibly toward affordable housing to accommodate the needs of some clients who find themselves homeless and on a very long waiting list for housing in Salisbury.

Structure, Governance and Management

The charity constitution and governing document is detailed on page 3 of this report. The charity has up to date policies and procedures for child and vulnerable adult protection, lone working, food handling, financial management and data protection.

STATEMENT OF DIRECTORS' RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently,
- b) make judgements and estimates that are reasonable and prudent,
- c) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business,

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d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Directors on the15th September 2022

Signed on behalf of the Board of Directors by ...*Mike Badger*

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME					
Voluntary Income	2a	29,947	0	29,947	14,435
Activities for Generating Funds	2b	0	0		0
Other	2c	0	0		62,435
TOTAL INCOME		29,947	0	29,947	76,870
EXPENSES					
Charitable Activities	3a	17,927	705	18,632	75,928
Other	3b	0	0	0	0
TOTAL RESOURCES EXPENDED		17,927	705	18,632	75,928
NET INCOME/(EXPENDITURE)		12,020	(705)	11,315	942
Transfer between funds	12	0	0	0	0
NET MOVEMENT IN FUNDS		12,020	(705)	11,315	942
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		84,079	3,525	87,604	86,662
TOTAL FUNDS CARRIED FORWARD		96,099	2,820	98,919	87,604

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 10 to 15 form part of these financial statements.

MORNING STAR (SALISBURY)
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BALANCE SHEET
AS AT 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets					
Tangible assets	8	7,937	2,820	10,757	13,218
Current Assets					
Debtors	9	1,344	0	1,344	6,524
Cash at bank and in hand	10	87,185	0	87,185	72,678
Total Current Assets		88,529	0	88,529	79,202
Creditors: amounts falling due within one year	11	367	0	367	4,816
NET CURRENT ASSETS		88,162	2,820	88,162	74,386
TOTAL ASSETS less current liabilities		96,099	2,820	98,919	87,604
NET ASSETS		96,099	2,820	98,919	87,604
Funds of the Charity					
General Funds		96,099	0	96,099	84,079
Restricted Funds	12	0	2,820	2,820	3,525
Designated Funds		0	0	0	0
Total Funds		96,099	2,820	98,919	87,604

MORNING STAR (SALISBURY)
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Directors' responsibilities

The directors are satisfied that for the year ended on 31st December 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on theand

Signed on their behalf by..... Company Registration No: 4476953.

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Accounting Basis, Policies and Analysis

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (section 24 of FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated Services and Facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts. However, the benefit to the charitable objects is described in the Directors' annual report in terms of the number of volunteers recruited.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

Creditors are measured at settlement amounts less any trade discounts. However, there are no creditors this year.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures/Fittings	25%
Vehicles	12.5%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

2. ANALYSIS OF INCOME

Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies				
Donations	28,603	0	28,603	12,811
Gift Aid	1,344	0	1,344	1,624
	29,947	0	29,947	14,435
b) Other Trading Activities				
Fundraising				
	0	0	0	0
c) Other Income				
Housing Benefit				8,060
Client Support				46,907
Rent Income				7,440
Sundry and Miscellaneous				28
	0	0	0	62,435

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Charitable Activities				
Accountancy Fees				910
Advertising and Promotion	3		3	
Bank/Finance Charge	30		30	31
Client Accommodation Costs	594		594	
Client Support Costs	435		435	241
Depreciation Charge	2,106	705	2,811	2,724
Entertainment and Hospitality				90
Equipment Rental				150
Food Service (previously Banquet Run)	1,204		1,204	719
Insurance	500		500	494
Legal and Professional Fees	13		13	13
Life Recovery Group	379		379	
Manse Scheme				4,008
Mobile Phone	115		115	435
Motor Expenses	878		878	1,403
National Insurance (Employers)				2,047
Office Equipment	81		81	442
Postage	281		281	187
Printing	353		353	
Residential				279
Rough Sleeper Outreach	200		200	
Salaries	7,296		7,296	61,306
Staff Pensions	1,770		1,770	
Stationery	84		84	
Sundries	202		201	449
Unclaimed Gift Aid	1,404		1,404	
	17,928	705	18,632	75,928
b) Other Expenditure				
Loss on disposal of assets				
	0	0	0	0

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021 £	2020 £
Independent examiner's fees		910
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		
	0	910

5. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Gross Wages and Salaries	7,296	61,306
Employer's National Insurance Costs		2,047
	7,296	63,353

Employees who were engaged in each of the following activities:

	2021 TOTAL	2020 TOTAL
Costs of generating funds/fund raising	0	0
Activities in furtherance of organisation's objects	1	2
Supporting programmes	0	0
Management and Administration	1	0

6. PENSION SCHEME

One employee pays into a private pension scheme. MSS makes a contribution of 6% and pays a proportion of the pension under a salary sacrifice arrangement.

7. TRUSTEES AND OTHER RELATED PARTIES

In this financial period the charity has not paid any Trustees remuneration or benefits nor paid any Trustees' expenses.

8. TANGIBLE FIXED ASSETS

FIXTURES/FITTINGS

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-21	13,605	16,070	29,675
Additions		350	0	350
Cost at	31-Dec-21	13,955	16,070	30,025
Depreciation	01-Jan-21	13,505	16,070	29,575
Charge		188	-	188
Depreciation at	31-Dec-21	13,693	16,070	29,763
Net Book Value	31-Dec-21	262	0	262
Net Book Value	31-Dec-20	100	0	100

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

VEHICLES

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-21	15,348	5,640	20,988
Additions		0	0	0
Cost at	31-Dec-21	15,348	5,640	20,988
Depreciation	01-Jan-21	5,755	2,115	7,870
Charge		1,918	705	2,623
Depreciation at	31-Dec-21	7,673	2,820	10,493
Net Book Value	31-Dec-21	7,675	2,820	10,495
Net Book Value	31-Dec-20	9,593	3,525	13,118
TOTAL NBV	31-Dec-21	7,937	2,820	10,757
TOTAL NBV	31-Dec-20	9,693	3,525	13,218

9. DEBTORS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Other Debtors	1,344	0	1,344	6,524
	1,344	0	1,344	6,524

10. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Current Account	87,185	0	87,185	71,818
Petty Cash	0	0	0	0
Cheques in Hand	0	0	0	860
	87,185	0	87,185	72,678

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
PAYE/NIC control Account	3	0	3	1,375
Accounts Payable	10	0	10	910
Other Creditors	354	0	354	1,188
Wages and Salaries	0	0	0	1,343
	367	0	367	4,816

12. RESTRICTED FUNDS

	Balance 01-Jan-21 £	Income	THIS YEAR Expenditure	Transfer	Balance 31-Dec-21 £
Van	3,525	0	705	0	2,820
TOTAL	3,525	0	705	0	2,820

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

		LAST YEAR			
	Balance 01-Jan-20 £	Income	Expenditure	Transfer	Balance 31-Dec-20 £
Housing Benefit	5,411	8,060	13,471	0	0
Van	4,230	0	705	0	3,525
TOTAL	9,641	8,060	14,176	0	3,525

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Fixed Assets	7,937	2,820	10,757	13,218
Current Assets	88,529	0	88,529	79,202
Liabilities	367	0	367	4,816
	96,099	2,820	98,919	87,604

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1094618 and is not, therefore, subject to Corporation Tax and does not have a Share Capital.

	2021 £	2020 £
Surplus / Deficit for the financial year	11,315	942
Balance Brought Forward	87,604	86,662
Closing Funds as at 31st December	98,919	87,604

15. RISK ASSESSMENT

The charity has sufficient reserve and accumulated funds to continue to deliver its charitable activities and pay employees for significantly more than the 3 months required by its financial control procedure. However, the use of the accumulated funds over and above the reserves are intended to be used to invest in further resources, which may be housing or to employ a further support worker and are the subject to ongoing trustee discussions.

16. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors will endeavour not to set aside funds unnecessarily. In accordance with the Morning Star Financial Control Procedure. The amount of reserve shall be a minimum of 25% of the forecast annual expenditure. In the event of a loss of income this then allows a 3-month notice period to be given to staff or beneficiaries.

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner

The Directors of Morning Star ("the Charity") who are trustees under charity law are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1. accounting records were not kept in respect of the Parish as required by section 130 of the Act; or*
- 2. the accounts do not accord with those records; or*
- 3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.*

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Paul Bunyan B.Sc. ACA
Brightwell House
Winterslow SP5 1QS**

30th July 2022

MORNING STAR (SALISBURY)

England & Wales - Charity number 1094618

Accounts

MORNING STAR (SALISBURY)

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

CHARITY REGISTRATION No: 1094618

COMPANY REGISTRATION No: 4476953

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

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**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1094618
COMPANY REGISTRATION NUMBER	4476953
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS THAT SERVED DURING THE YEAR TO 31ST DECEMBER 2020	Kerry Badger (appointed 3rd November, 2020) Keith Thomasson (appointed 5th November, 2020) Elizabeth Beadle (appointed 17th December, 2020) Brian Livesey (appointed 17th December, 2020) Ruth Livesey (appointed 17th December, 2020) Mr Alistair Angus (resigned 31st December, 2020) Mr Clive Jackson (resigned 31st December, 2020) Mrs Susan Jackson (resigned 31st December, 2020)
ADMINISTRATIVE TEAM	Beverly Kidley (Secretary) Jocelyn Ratsey (Financial Administrator)
OBJECTS	For the benefit of the community the business of: (a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. (b) providing for persons suffering from drug and/or alcohol abuse or mentally afflicted, disabled physically or with learning disabilities, or otherwise suffering from breakdowns in interpersonal relationships Christian based values, services training and resources to better enable them to cope with the business of life.
REGISTERED OFFICE	Hothfield Coombe Road Salisbury SP2 8BT
CORRESPONDENCE ADDRESS	Hothfield Coombe Road Salisbury SP2 8BT
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd July 2002 as amended by Special Resolution dated 4th November 2002.
BANKERS	National Westminster Bank Plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF
SOLICITORS	Robinsons 83 Friar Gate Derby Derbyshire DE1 1PL
INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020

This report has been compiled by the current directors, on behalf of the directors who were in place over this reporting period, with the support of Bev Kidley who was managing the charity at that time.

Achievements and Performance

This year has been a very unusual one for everyone. As Covid 19 has taken the country on a very different way of life.

For the charity January and February were busy months. This was because numbers of people attending the Banquet Run were as high as they have ever been, but as we progressed through to March, it became quite apparent that we could no longer run the Banquet Run in a safe manner due to the spread of Covid. For a few weeks, we dropped off food to those we could reach and help on the streets in a safe way. However, as time progressed some of the bigger charities in Salisbury took on the responsibility of using their premises and resources to help those who were homeless, many of whom were housed with the extra government funding that was available.

This released extra time for us to spend running the Hope Project and helping those who were struggling in the community, and the number of people needing support grew as the pandemic progressed. We were very blessed to receive food, from Marks and Spencers, Lidl, and other one-off food gifts from individuals and small organizations. It was an amazing time to see everyone working so close together, helping each other out, for the good of the people we serve.

We spent the last five months of the year working with Mike and Kerry Badger, who from January 2021 took over the day-to-day management of the charity over from Dave and Bev Kidley, who both retired at the end of 2020. During this time, they introduced new clients and work to the Hope Project from their own network of contacts from their previous work in churches and in the community. These additional clients included some isolated single mums, elderly people and some impoverished families and individuals. This additional work included practical support to single mums, visiting and providing practical help to elderly and isolated people, and helping impoverished people to furnish their homes or move into move-on accommodation. We also supported some of those having to self-isolate due to the coronavirus pandemic by shopping or collecting prescriptions for them. In November and December, we also used Morning Star resources to support a Christmas toy giveaway initiative to parents of children that were struggling to be able to afford to buy their children Christmas presents.

Also, over the latter part of the 2020 new trustees joined the board such that by the end of December, all directors who were on the board of trustees at the beginning of 2020 had resigned. This then made room for the new trustees with fresh ideas and enthusiasm to continue our work with vulnerable and marginalized members of society.

Looking Forward to 2021

Whilst continuing with the Hope Project but adding their own network of referral contacts and clients, Morning Star (Salisbury) plan to run a course and recovery community for those struggling with mental health difficulties, addiction and social isolation. This will be based on a course that Mike and Kerry have been developing over the last few years in collaboration with a number of other agencies, and matches the charitable aims and objectives well. In addition, they plan a survey to re-evaluate the need in Salisbury and identify the gaps in provision, to ensure that effort of the Charity is focused where it is most needed. This survey will also attempt to understand the current and planned housing provision and needs, and whether Morning Star should be seeking to invest in social housing to suit a particular need.

Joss Ratsey who has been totally committed for many years in preparing the day to day accounts and submitting them to the Board and the accountants each year, will be available to support the staff and board, for the first few months of 2021 as will Bev Kidley.

Thank You

As Dave and Bev Kidley transition into retirement, they would like to thank everyone who has supported Morning Star (Salisbury) for the last 18 years. They described how the support given to the work of Morning Star—both financial and volunteering has been fantastic and has been a great encouragement to both them and the Board. They expressed thanks to the board of trustees, and commended the new board as follows:

'We would like to thank the trustees of Morning Star, although "thank you" somehow doesn't seem enough to cover how grateful we are, for all they have done for us and the people we served. They have stood with us for so many years, have held up our arms, when we were tired and weary, encouraged and loved us, without expecting anything in return. They have showed us new ways of helping people and in turn we have been helped and changed personally too. They have corrected us if they felt we needed some guidance. They have governed well. From the bottom of our hearts, we salute you. We now commend Mike and Kerry Badger, and the New Board, whom we know will lead the charity forward and we pray that they will know the mighty blessings of God over their lives as they seek to serve Him in all they do.'

Finally, Morning Star is a Christian Charity, and therefore our praise and thanks go to the Lord our God. This is because our faith, hope and love come from Him and we pass this on to others through what we do and say. We witness as to how he has been faithful in every area of our lives; how he gives us strength for today and hope for tomorrow and how his love for us and the people we have served has been immeasurable and unceasing. His faithfulness and love for us is demonstrated in both his practical provision and the way in which he has transformed many lives. This is both evident historically in the residential programme we ran for those with addictions, and in his continued transformation of people and situations today. So, we say to God: 'thank you for your love, grace and faithfulness. You never let us down.'

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Financial Review

Total income for the year was £76,870 and total expenditure £75,928, resulting in a net surplus of £942 for the year.

The reserves policy is stated in note 16 to the financial statements.

As at 31st December 2020, the charity held reserves of £87,604 of which £84,079 were general reserves and £3,525 were restricted reserves.

No funds were in deficit.

The directors consider the charity holds sufficient reserves to meet any unexpected financial expenditure and to enable the charity to continue as a going concern.

Structure, Governance and Management

The charity constitution and governing document is detailed on page 3 of this report.

STATEMENT OF DIRECTORS' RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a). select suitable accounting policies and then apply them consistently,
- b). make judgements and estimates that are reasonable and prudent,
- c). prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.
- d). state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Directors on the2021

Signed on behalf of the Board of Directors by

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME						
Voluntary Income	2a	14,435	0	0	14,435	17,489
Activities for Generating Funds	2b	0	0	0	0	0
Other	2c	54,375	0	8,060	62,435	61,305
TOTAL INCOME		68,810	0	8,060	76,870	78,794
EXPENSES						
Charitable Activities	3a	61,752	0	14,176	75,928	80,495
Other	3b	0	0	0	0	0
TOTAL RESOURCES EXPENDED		61,752	0	14,176	75,928	80,495
NET INCOME/(EXPENDITURE)		7,058	0	(6,116)	942	(1,701)
Transfer between funds	12	0	0	0	0	0
NET MOVEMENT IN FUNDS		7,058	0	(6,116)	942	(1,701)
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		77,021	0	9,641	86,662	88,363
TOTAL FUNDS CARRIED FORWARD		84,079	0	3,525	87,604	86,662

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	8	9,693	3,525	13,218	15,942
Current Assets					
Debtors	9	6,524	0	6,524	1,008
Cash at bank and in hand	10	72,678	0	72,678	74,203
Total Current Assets		79,202	0	79,202	75,211
Creditors: amounts falling due within one year	11	4,816	0	4,816	4,491
NET CURRENT ASSETS		74,386	0	74,386	70,720
TOTAL ASSETS less current liabilities		84,079	3,525	87,604	86,662
NET ASSETS		84,079	3,525	87,604	86,662
Funds of the Charity					
General Funds		84,079	0	84,079	77,021
Restricted Funds	12	0	3,525	3,525	9,641
Designated Funds		0	0	0	0
Total Funds		84,079	3,525	87,604	86,662

Directors' responsibilities

The directors are satisfied that for the year ended on 31st December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 15.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 19/08/2021 and

Signed on their behalf by: B Livesey (Chair)

Company Registration No: 4476953.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity did not make any redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Building	15%
Fixtures/Fittings	25%
Vehicles	12.5%
Caravan	20%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

2. ANALYSIS OF INCOME

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations and legacies					
Donations	12,811			12,811	15,946
Gift Aid	1,624			1,624	1,543
	14,435	0	0	14,435	17,489
b) Other trading activities					
Fundraising					
	0	0	0	0	0
c) Other income					
Housing Benefit			8,060	8,060	15,354
Client Support	46,907			46,907	45,293
Rent Income	7,440			7,440	620
Sundry and Miscellaneous	28			28	38
	54,375	0	8,060	62,435	61,305

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Charitable Activities					
Bank Charges	31			31	35
Banquet Run	719			719	1,653
Christmas Gifts	214			214	0
Clothes	27			27	96
Depreciation	2,019		705	2,724	3,071
Entertainment & Hospitality	90			90	57
Equipment Rental	150			150	150
Garden Costs	0			0	1,521
Governance Costs					
-Companies House	13			13	13
-Independent Examiners Fee	910			910	885
Housing Rent & Council Tax	0			0	0
Insurance	494			494	479
Manse Scheme	0		4,008	4,008	4,008
National Insurance (Employers)	2,047			2,047	2,938
Office Costs	442			442	342
Other	449			449	170
Printing, Postage and Stationery	187			187	414
Residential	149		130	279	574
Salary	51,973		9,333	61,306	62,099
Telephone Costs	435			435	490
Vehicle/Travel Costs	1,403			1,403	1,500
Utilities	0			0	0
	61,752	0	14,176	75,928	80,495

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. ANALYSIS OF EXPENDITURE (continued)

b) Other Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Loss on disposal of assets					
	0	0	0	0	0

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2020 £	2019 £
Independent examiner's fees	910	885
Assurance services other than audit or independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		
	910	885

5. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Gross Wages and Salaries	61,306	62,099
Employer's National Insurance Costs	2,047	2,938
	63,353	65,037

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The total amount paid to key management personnel (senior management) for their services to the charity was £67,361. This includes salaries, employer pension contributions, employer national insurance and manse rental payments. Expenses associated with the manse property (council tax, telephone, maintenance) totalling £435 were also met by the charity (2019: amount paid to key management personnel £67,127. Manse expenses £1,990).

Employees who were engaged in each of the following activities:

	2020 TOTAL	2019 TOTAL
Costs of generating funds/fund raising	0	0
Activities in furtherance of organisation's objects	2	3
Supporting programmes	0	0
Management and administration	0	0
Other	0	0

6. PENSION SCHEME

The charity offers a government backed pension scheme to all eligible employees. All employees have opted out of the scheme.

MORNING STAR (SALISBURY)
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

7. TRUSTEES AND OTHER RELATED PARTIES

In this financial period the charity has not paid any Trustees remuneration or benefits nor paid any Trustees' expenses..

8. TANGIBLE FIXED ASSETS

FIXTURES/FITTINGS		Unrestricted £	Restricted £	Total £
Cost	01-Jan-20	13,605	16,070	29,675
Additions		0	0	0
Cost at	31-Dec-20	<u>13,605</u>	<u>16,070</u>	<u>29,675</u>
Depreciation	01-Jan-20	13,404	16,070	29,474
Charge		101	-	101
Depreciation at	31-Dec-20	<u>13,505</u>	<u>16,070</u>	<u>29,575</u>
Net Book Value	31-Dec-20	<u>100</u>	<u>0</u>	<u>100</u>
Net Book Value	31-Dec-19	201	0	201

VEHICLES

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-20	15,348	5,640	20,988
Additions		0	0	0
Cost at	31-Dec-20	<u>15,348</u>	<u>5,640</u>	<u>20,988</u>
Depreciation	01-Jan-20	3,837	1,410	5,247
Charge		1,918	705	2,623
Depreciation at	31-Dec-20	<u>5,755</u>	<u>2,115</u>	<u>7,870</u>
Net Book Value	31-Dec-20	<u>9,593</u>	<u>3,525</u>	<u>13,118</u>
Net Book Value	31-Dec-19	11,511	4,230	15,741

TOTAL NBV	31-Dec-20	9,693	3,525	13,218
TOTAL NBV	31-Dec-19	11,712	4,230	15,942

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-Dec-20 : None
31-Dec-19 : None

MORNING STAR (SALISBURY)
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. DEBTORS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Other Debtors	6,524	0	6,524	1,008
	6,524	0	6,524	1,008

10. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Current Account	71,818	0	71,818	74,119
Petty Cash	0	0	0	29
Cheques in Hand	860	0	860	0
Vouchers	0	0	0	55
	72,678	0	72,678	74,203

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
PAYE/NIC control Account	1,375	0	1,375	1,363
Accounts Payable	910	0	910	949
Other Creditors	1,188	0	1,188	889
Wages and Salaries	1,343	0	1,343	1,290
	4,816	0	4,816	4,491

12. RESTRICTED FUNDS

	Balance 01-Jan-20 £	Income £	THIS YEAR Expenditure £	Transfer £	Balance 31-Dec-20 £
Housing Benefit	5,411	8,060	13,471	0	0
Van	4,230	0	705	0	3,525
TOTAL	9,641	8,060	14,176	0	3,525

	Balance 01-Jan-19 £	Income £	LAST YEAR Expenditure £	Transfer £	Balance 31-Dec-19 £
Big Lottery Fund	192	0	192	0	0
Hope Project	6,282	0	6,282	0	0
Housing Benefit	4,902	15,354	14,845	0	5,411
Van	4,935		705	0	4,230
	16,311	15,354	22,024	0	9,641

MORNING STAR (SALISBURY)
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
13. ANALYSIS OF NET ASSETS BY FUND				
Fixed Assets	9,693	3,525	13,218	15,942
Current Assets	79,202	0	79,202	75,211
Liabilities	4,816	0	4,816	4,491
	84,079	3,525	87,604	86,662

14. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1094618 and is not, therefore, subject to Corporation Tax and does not have a Share Capital.

	2020 £	2019 £
Surplus / Deficit for the financial year	942	(1,701)
Balance Brought Forward	86,662	88,363
Closing Funds as at 31st December	87,604	86,662

15. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF