

STARFISH SERVICES LIMITED

England & Wales · Charity number 1146237

Details

Status Registered

Legal form Charitable company

Company number [06959904](#)

Registered 2012-03-05

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

Contact

Address Crown Buildings
Tees Street
Hartlepool
TS24 8HB

Phone 01429269303

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF PERSONS SUFFERING FROM MENTAL ILLNESS OF ANY DESCRIPTION OR IN NEED OF REHABILITATION AS A RESULT OF SUCH ILLNESS, AND ASSIST IN THE TREATMENT AND CARE BY THE PROVISION OF FACILITIES FOR WORK AND RECREATION. TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF MENTAL DISORDERS OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS THROUGH THE PROVISION OF SUPPORT SERVICES, PREMISES TO PROVIDE SUPPORT SERVICES, EDUCATION AND PRACTICAL ADVICE TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO MENTAL DISORDERS OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS.

Activities: To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Durham
- Hartlepool
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£75,672	£76,906	-	-
2024-07-31	£73,512	£101,336	-	-
2023-07-31	£169,608	£185,403	-	-
2022-07-31	£301,321	£305,872	-	-
2021-07-31	£297,074	£374,514	-	-
2020-07-31	£274,958	£300,096	-	-

Trustees

Name	Role	Appointed
IAIN CALDWELL	Chair	2011-07-14
CATHERINE WAKELING		2011-07-14
Leigh Margaret Trimble		2025-02-04

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

COMPANY REGISTRATION NUMBER: 06959904
CHARITY REGISTRATION NUMBER: 1146237

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2025

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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office 1 Tees Street
Hartlepool
TS24 8HB

The trustees

I S Caldwell
C Wakeling
J Buckler
L M Trimble (Appointed 4 February 2025)

Company secretary L M Dougherty

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
- meetings with other staff members
- one to one meetings
- provision of regular reports on the work of the organisation

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

We believe that poor mental health is about being human and a human experience brought about by inequality, poverty, trauma or other significant life events.

We believe that everyone given the right support, can learn, grow and achieve (believing in human potential)

We believe that everyone has a value and knowledge (an asset-based approach) that will help them, our team and our community.

Our charity is committed to using these beliefs to support our community in a way that helps them to recover, grow and support improved mental health and wellbeing.

Financial review

The Statement of Financial Activities shows total income of £75,672, outgoing resources of a revenue nature of £76,906 giving rise to a deficit of £1,234.

The unrestricted reserves of the charity stand at £45,443 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £45,318.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 6 months operating costs, redundancy costs plus property contingencies.

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

The trustees' annual report and the strategic report were approved on 27 May 2026 and signed on behalf of the board of trustees by:

J Buckler
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	5	–	44,502	44,502	32,152
Charitable activities	6	31,170	–	31,170	38,960
Other trading activities	7	–	–	–	2,400
Total income		<u>31,170</u>	<u>44,502</u>	<u>75,672</u>	<u>73,512</u>
Expenditure					
Expenditure on charitable activities	8	<u>50,549</u>	<u>26,357</u>	<u>76,906</u>	<u>101,336</u>
Total expenditure		<u>50,549</u>	<u>26,357</u>	<u>76,906</u>	<u>101,336</u>
Net expenditure		<u>(19,379)</u>	<u>18,145</u>	<u>(1,234)</u>	<u>(27,824)</u>
Transfers between funds		1,032	(1,032)	–	–
Net movement in funds		<u>(18,347)</u>	<u>17,113</u>	<u>(1,234)</u>	<u>(27,824)</u>
Reconciliation of funds					
Total funds brought forward		<u>63,800</u>	<u>3,333</u>	<u>67,133</u>	<u>94,957</u>
Total funds carried forward		<u>45,453</u>	<u>20,446</u>	<u>65,899</u>	<u>67,133</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	125	247
Current assets			
Debtors	14	22,290	91,839
Cash at bank and in hand		46,951	40,749
		<u>69,241</u>	<u>132,588</u>
Creditors: amounts falling due within one year	15	<u>3,467</u>	<u>65,702</u>
Net current assets		<u>65,774</u>	<u>66,886</u>
Total assets less current liabilities		<u>65,899</u>	<u>67,133</u>
Net assets		<u>65,899</u>	<u>67,133</u>
Funds of the charity			
Restricted funds		20,446	3,333
Unrestricted funds		45,453	63,800
Total charity funds	17	<u>65,899</u>	<u>67,133</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 8 to 16 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 July 2025

These financial statements were approved by the board of trustees and authorised for issue on 27 May 2026, and are signed on behalf of the board by:

J Buckler
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Tees Street, Hartlepool, TS24 8HB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
The National Lottery Community Fund	–	18,550	18,550
Catalyst	–	20,000	20,000
Stockton Borough Council	–	1,500	1,500
Red Balloons Peer Network	–	4,452	4,452
	<u>–</u>	<u>44,502</u>	<u>44,502</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Catalyst	–	28,152	28,152
Stockton Borough Council	4,000	–	4,000
	<u>4,000</u>	<u>28,152</u>	<u>32,152</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent & utility recharge	15,000	15,000	33,900	33,900
External rental income	16,170	16,170	5,060	5,060
	<u>31,170</u>	<u>31,170</u>	<u>38,960</u>	<u>38,960</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Letting and licensing	–	–	2,400	2,400
	<u>–</u>	<u>–</u>	<u>2,400</u>	<u>2,400</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General fund	50,549	–	50,549
Inequality Fund	–	5,912	5,912
Peer Mentor	–	5,855	5,855
Catalyst - Mental Health Transformation	–	14,590	14,590
	<u>50,549</u>	<u>26,357</u>	<u>76,906</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General fund	67,786	–	67,786
Inequality Fund	–	–	–
Peer Mentor	–	–	–
Catalyst Resilience Fund	–	16,883	16,883
Catalyst - Mental Health Transformation	–	16,667	16,667
	<u>67,786</u>	<u>33,550</u>	<u>101,336</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>122</u>	<u>122</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>350</u>	<u>350</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	18,604	9,022
Employer contributions to pension plans	52	–
	<u>18,656</u>	<u>9,022</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

11. Staff costs *(continued)*

The average head count of employees during the year was Nil (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Charitable activities	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2024 and 31 July 2025	<u>14,608</u>	<u>10,309</u>	<u>3,429</u>	<u>28,346</u>
Depreciation				
At 1 August 2024	14,606	10,309	3,184	28,099
Charge for the year	<u>–</u>	<u>–</u>	<u>122</u>	<u>122</u>
At 31 July 2025	<u>14,606</u>	<u>10,309</u>	<u>3,306</u>	<u>28,221</u>
Carrying amount				
At 31 July 2025	<u>2</u>	<u>–</u>	<u>123</u>	<u>125</u>
At 31 July 2024	<u>2</u>	<u>–</u>	<u>245</u>	<u>247</u>

14. Debtors

	2025	2024
	£	£
Trade debtors	5,020	2,400
Amounts owed by undertakings in which the charity has a participating interest	17,270	89,306
Other debtors	<u>–</u>	<u>133</u>
	<u>22,290</u>	<u>91,839</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,679	2,870
Amounts owed to undertakings in which the charity has a participating interest	–	62,432
Accruals and deferred income	400	400
Social security and other taxes	307	–
Other creditors	81	–
	<u>3,467</u>	<u>65,702</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £52 (2024: £Nil).

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024	Income £	Expenditure £	Transfers £	At 31 July 2025 £
General Funds	<u>63,800</u>	<u>31,170</u>	<u>(50,549)</u>	<u>1,032</u>	<u>45,453</u>

	At 1 August 2023	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General Funds	<u>86,226</u>	<u>45,360</u>	<u>(67,786)</u>	<u>–</u>	<u>63,800</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
Inequality Fund	–	–	(5,912)	4,968	(944)
Peer Mentor	–	18,550	(5,855)	–	12,695
Bereavement Peer Support	–	4,452	–	–	4,452
Catalyst Mental Health Transformation - Place To Be	3,333	21,500	(14,590)	(6,000)	4,243
	<u>3,333</u>	<u>44,502</u>	<u>(26,357)</u>	<u>(1,032)</u>	<u>20,446</u>

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Catalyst Resilience Fund	8,731	8,152	(16,883)	–	–
Catalyst Mental Health Transformation - Place To Be	–	20,000	(16,667)	–	3,333
	<u>8,731</u>	<u>28,152</u>	<u>(33,550)</u>	<u>–</u>	<u>3,333</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	125	–	125
Current assets	48,795	20,446	69,241
Creditors less than 1 year	(3,467)	–	(3,467)
Net assets	<u>45,453</u>	<u>20,446</u>	<u>65,899</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	247	–	247
Current assets	129,255	3,333	132,588
Creditors less than 1 year	(65,702)	–	(65,702)
Net assets	<u>63,800</u>	<u>3,333</u>	<u>67,133</u>

19. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mrs C Wakeling and Mr I Caldwell is also a directors. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971

Let's Connect (Eng) Ltd - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2025 £	2024 £
Charges made to SFHWB in respect of premises & salaries	11,250	25,344
Balance owed to charity at the year end	16,214	88,250
Charges made to charity for goods & services	19,091	28,848
Balance owed to SFHWB at the year end	–	58,836

Let's Connect (Eng) Ltd

	2025 £	2024
Charges made to Let's Connect in respect of premises	–	1,056
Balance owed to charity at the year end	1,056	1,056
Charges made from Let's Connect in respect of goods and services	616	3,596
Balance owed to Let's Connect at the year end	–	3,596

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

COMPANY REGISTRATION NUMBER: 06959904
CHARITY REGISTRATION NUMBER: 1146237

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2024

TREMAINE

Chartered accountants
19 Tremaine Close
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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office 1 Tees Street
Hartlepool
TS24 8HB

The trustees

I S Caldwell
C Wakeling
J Buckler
L M Trimble (Appointed 4 February 2025)

Company secretary L M Dougherty

Independent examiner Julie Todd Tremain Chartered Certified Accountant
19 Tremain Close
Hartlepool
TS27 3LE

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity is committed to the importance of the mind and mental health within health services.

The charity aims to provide the best available services, through research, clinical expertise in the context of patient characteristics, culture and preferences.

Financial review

The Statement of Financial Activities shows total income of £73,512, outgoing resources of a revenue nature of £101,336 giving rise to a deficit of £27,824.

The unrestricted reserves of the charity stand at £63,800 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £63,553.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 12 months operating costs, redundancy costs plus property contingencies.

The trustees' annual report and the strategic report were approved on 15 April 2025 and signed on behalf of the board of trustees by:

J Buckler
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	4,000	28,152	32,152	128,033
Charitable activities	6	38,960	–	38,960	39,175
Other trading activities	7	2,400	–	2,400	2,400
Total income		<u>45,360</u>	<u>28,152</u>	<u>73,512</u>	<u>169,608</u>
Expenditure					
Expenditure on charitable activities	8	67,786	33,550	101,336	185,403
Total expenditure		<u>67,786</u>	<u>33,550</u>	<u>101,336</u>	<u>185,403</u>
Net expenditure and net movement in funds					
		<u>(22,426)</u>	<u>(5,398)</u>	<u>(27,824)</u>	<u>(15,795)</u>
Reconciliation of funds					
Total funds brought forward		86,226	8,731	94,957	110,752
Total funds carried forward		<u>63,800</u>	<u>3,333</u>	<u>67,133</u>	<u>94,957</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	247	369
Current assets			
Debtors	14	91,839	91,121
Cash at bank and in hand		40,749	34,983
		<u>132,588</u>	<u>126,104</u>
Creditors: amounts falling due within one year	15	65,702	31,516
Net current assets		<u>66,886</u>	<u>94,588</u>
Total assets less current liabilities		<u>67,133</u>	<u>94,957</u>
Net assets		<u>67,133</u>	<u>94,957</u>
Funds of the charity			
Restricted funds		3,333	8,731
Unrestricted funds		63,800	86,226
Total charity funds	17	<u>67,133</u>	<u>94,957</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 April 2025, and are signed on behalf of the board by:

J Buckler
Trustee

The notes on pages 6 to 14 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Tees Street, Hartlepool, TS24 8HB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Catalyst	–	28,152	28,152
Stockton Borough Council	4,000	–	4,000
	<u>4,000</u>	<u>28,152</u>	<u>32,152</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	–	425	425
Engaging Communities	370	–	370
Grants			
Big Lottery Fund	–	96,345	96,345
Community Foundation	–	12,798	12,798
Hartlepool Borough Council - ESF	3,127	–	3,127
Catalyst	–	14,968	14,968
	<u>3,497</u>	<u>124,536</u>	<u>128,033</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support services	–	–	15,683	15,683
Rent & utility recharge	33,900	33,900	23,492	23,492
External rental income	5,060	5,060	–	–
	<u>38,960</u>	<u>38,960</u>	<u>39,175</u>	<u>39,175</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Letting and licensing	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General fund	67,786	–	67,786
Catalyst Resilience Fund	–	16,883	16,883
Catalyst - Mental Health Transformation	–	16,667	16,667
	<u>67,786</u>	<u>33,550</u>	<u>101,336</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General fund	49,290	–	49,290
Sports England	–	2,515	2,515
Evolve	–	33,465	33,465
IXION	–	75,130	75,130
Reaching Communities	–	11,830	11,830
ESF Wellness to Work	–	6,936	6,936
Catalyst Resilience Fund	–	6,237	6,237
	<u>49,290</u>	<u>136,113</u>	<u>185,403</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>122</u>	<u>313</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>350</u>	<u>400</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	9,022	86,730
Social security costs	–	3,294
Employer contributions to pension plans	–	1,412
	<u>9,022</u>	<u>91,436</u>

The average head count of employees during the year was 2 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	2	5
Management	–	1
	<u>2</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2023 and 31 July 2024	<u>14,608</u>	<u>10,309</u>	<u>3,429</u>	<u>28,346</u>
Depreciation				
At 1 August 2023	14,606	10,309	3,062	27,977
Charge for the year	–	–	122	122
At 31 July 2024	<u>14,606</u>	<u>10,309</u>	<u>3,184</u>	<u>28,099</u>
Carrying amount				
At 31 July 2024	<u>2</u>	–	<u>245</u>	<u>247</u>
At 31 July 2023	<u>2</u>	–	<u>367</u>	<u>369</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

14. Debtors

	2024	2023
	£	£
Trade debtors	2,400	27,026
Amounts owed by undertakings in which the charity has a participating interest	89,306	63,962
Other debtors	133	133
	<u>91,839</u>	<u>91,121</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,870	5,071
Amounts owed to undertakings in which the charity has a participating interest	62,432	25,928
Accruals and deferred income	400	400
Other creditors	–	117
	<u>65,702</u>	<u>31,516</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2023: £1,412).

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2023	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General Funds	<u>86,226</u>	<u>45,360</u>	<u>(67,786)</u>	<u>–</u>	<u>63,800</u>

	At 1 August 2022	Income £	Expenditure £	Transfers £	At 31 July 2023 £
General Funds	<u>113,956</u>	<u>45,072</u>	<u>(49,290)</u>	<u>(23,512)</u>	<u>86,226</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Catalyst Resilience Fund	8,731	8,152	(16,883)	–	–
Catalyst Mental Health Transformation	–	20,000	(16,667)	–	3,333
	<u>8,731</u>	<u>28,152</u>	<u>(33,550)</u>	<u>–</u>	<u>3,333</u>

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Evolve	(1,717)	35,182	(33,465)	–	–
IXION	14,031	61,588	(75,130)	(489)	–
Reaching Communities	(968)	12,798	(11,830)	–	–
ESF Wellness to Work	(16,525)	–	(6,936)	23,461	–
Sports England	2,515	–	(2,515)	–	–
Catalyst Resilience Fund	–	14,968	(6,237)	–	8,731
Next Steps	(540)	–	–	540	–
	<u>(3,204)</u>	<u>124,536</u>	<u>(136,113)</u>	<u>23,512</u>	<u>8,731</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	247	–	247
Current assets	129,255	3,333	132,588
Creditors less than 1 year	(65,702)	–	(65,702)
Net assets	<u>63,800</u>	<u>3,333</u>	<u>67,133</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	369	–	369
Current assets	117,373	8,731	126,104
Creditors less than 1 year	(31,516)	–	(31,516)
Net assets	<u>86,226</u>	<u>8,731</u>	<u>94,957</u>

19. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mrs C Wakeling and Mr I Caldwell is also a directors. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971

Let's Connect (Eng) Ltd - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2024 £	2023 £
Charges made to SFHWP in respect of premises & salaries	25,344	36,007
Balance owed to charity at the year end	88,250	62,905
Charges made to charity for goods & services	28,848	15,679
Balance owed to SFHWP at the year end	58,836	25,928

Let's Connect (Eng) Ltd

	2024 £	2023
Charges made to Let's Connect in respect of premises	1,056	3,168
Balance owed to charity at the year end	1,056	1,056
Charges made from Let's Connect in respect of goods and services	3,596	3,408
Balance owed to Let's Connect at the year end	3,596	–

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2023

Starfish Services Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2023

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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office 1 Tees Street
Hartlepool
TS24 8HB

The trustees

I S Caldwell
C Wakeling
J Buckler

Company secretary L M Dougherty

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
- meetings with other staff members
- one to one meetings
- provision of regular reports on the work of the organisation

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity is committed to the importance of the mind and mental health within health services.

The charity aims to provide the best available services, through research, clinical expertise in the context of patient characteristics, culture and preferences.

Financial review

The Statement of Financial Activities shows total income of £169,608, outgoing resources of a revenue nature of £185,403 giving rise to a deficit of £15,795.

The unrestricted reserves of the charity stand at £86,226 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £85,857.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 12 months operating costs, redundancy costs plus property contingencies.

The trustees' annual report and the strategic report were approved on 25 April 2024 and signed on behalf of the board of trustees by:

I S Caldwell
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,497	124,536	128,033	174,825
Charitable activities	6	39,175	–	39,175	126,496
Other trading activities	7	2,400	–	2,400	–
Total income		<u>45,072</u>	<u>124,536</u>	<u>169,608</u>	<u>301,321</u>
Expenditure					
Expenditure on charitable activities	8	49,290	136,113	185,403	297,735
Total expenditure		<u>49,290</u>	<u>136,113</u>	<u>185,403</u>	<u>297,735</u>
Net (expenditure)/income		<u>(4,218)</u>	<u>(11,577)</u>	<u>(15,795)</u>	<u>3,586</u>
Transfers between funds		(23,512)	23,512	–	–
Net movement in funds		<u>(27,730)</u>	<u>11,935</u>	<u>(15,795)</u>	<u>3,586</u>
Reconciliation of funds					
Total funds brought forward		<u>113,956</u>	<u>(3,204)</u>	<u>110,752</u>	<u>107,166</u>
Total funds carried forward		<u>86,226</u>	<u>8,731</u>	<u>94,957</u>	<u>110,752</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 16 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	369	193
Current assets			
Debtors	14	91,121	85,657
Cash at bank and in hand		34,983	50,142
		<u>126,104</u>	<u>135,799</u>
Creditors: amounts falling due within one year	15	<u>31,516</u>	<u>25,240</u>
Net current assets		<u>94,588</u>	<u>110,559</u>
Total assets less current liabilities		<u>94,957</u>	<u>110,752</u>
Net assets		<u>94,957</u>	<u>110,752</u>
Funds of the charity			
Restricted funds		8,731	(3,204)
Unrestricted funds		86,226	113,956
Total charity funds	17	<u>94,957</u>	<u>110,752</u>

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 7 to 16 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 July 2023

These financial statements were approved by the board of trustees and authorised for issue on 25 April 2024, and are signed on behalf of the board by:

I S Caldwell
Trustee

The notes on pages 7 to 16 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Tees Street, Hartlepool, TS24 8HB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	–	425	425
Engaging Communities	370	–	370
Grants			
Big Lottery Fund	–	96,345	96,345
Community Foundation	–	12,798	12,798
Hartlepool Borough Council - ESF	3,127	–	3,127
Catalyst	–	14,968	14,968
	<u>3,497</u>	<u>124,536</u>	<u>128,033</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Arnold Clark	1,500	–	1,500
Engaging Communities	250	370	620
Grants			
Big Lottery Fund	–	147,103	147,103
Community Foundation	–	7,202	7,202
Sports England	–	5,000	5,000
Hartlepool Borough Council - ESF	–	13,400	13,400
	<u>1,750</u>	<u>173,075</u>	<u>174,825</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support services	15,683	15,683	57,030	57,030
Rent & utility recharge	23,492	23,492	69,466	69,466
	<u>39,175</u>	<u>39,175</u>	<u>126,496</u>	<u>126,496</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Letting and licensing	2,400	2,400	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General fund	49,290	–	49,290
Sports England	–	2,515	2,515
Evolve	–	33,465	33,465
IXION	–	75,130	75,130
Reaching Communities	–	11,830	11,830
ESF Wellness to Work	–	6,936	6,936
Catalyst Resilience Fund	–	6,237	6,237
	<u>49,290</u>	<u>136,113</u>	<u>185,403</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General fund	142,655	–	142,655
Sports England	–	2,485	2,485
Evolve	–	49,975	49,975
IXION	–	78,611	78,611
Reaching Communities	–	8,170	8,170
ESF Wellness to Work	–	15,299	15,299
Next Steps	–	540	540
	<u>142,655</u>	<u>155,080</u>	<u>297,735</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>313</u>	<u>650</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	400	1,200

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	86,730	146,300
Social security costs	3,294	6,844
Employer contributions to pension plans	1,412	2,385
	<u>91,436</u>	<u>155,529</u>

The average head count of employees during the year was 6 (2022: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Charitable activities	5	8
Management	1	1
	<u>6</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2022	14,608	10,309	2,940	27,857
Additions	–	–	489	489
At 31 July 2023	<u>14,608</u>	<u>10,309</u>	<u>3,429</u>	<u>28,346</u>
Depreciation				
At 1 August 2022	14,606	10,178	2,880	27,664
Charge for the year	–	131	182	313
At 31 July 2023	<u>14,606</u>	<u>10,309</u>	<u>3,062</u>	<u>27,977</u>
Carrying amount				
At 31 July 2023	<u>2</u>	<u>–</u>	<u>367</u>	<u>369</u>
At 31 July 2022	<u>2</u>	<u>131</u>	<u>60</u>	<u>193</u>

14. Debtors

	2023 £	2022 £
Trade debtors	27,026	13,400
Amounts owed by undertakings in which the charity has a participating interest	63,962	59,049
Prepayments and accrued income	–	13,075
Other debtors	133	133
	<u>91,121</u>	<u>85,657</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,071	9,786
Amounts owed to undertakings in which the charity has a participating interest	25,928	12,834
Accruals and deferred income	400	400
Social security and other taxes	–	1,823
Other creditors	117	397
	<u>31,516</u>	<u>25,240</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,412 (2022: £2,385).

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
General Funds	<u>113,956</u>	<u>45,072</u>	<u>(49,290)</u>	<u>(23,512)</u>	<u>86,226</u>

	At 1 August 2021 £	Income £	Expenditure £	Transfers £	At 31 July 2022 £
General Funds	<u>128,365</u>	<u>128,246</u>	<u>(142,655)</u>	<u>—</u>	<u>113,956</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Evolve	(1,717)	35,182	(33,465)	–	–
IXION	14,031	61,588	(75,130)	(489)	–
Reaching Communities	(968)	12,798	(11,830)	–	–
ESF Wellness to Work	(16,525)	–	(6,936)	23,461	–
Sports England	2,515	–	(2,515)	–	–
Catalyst Resilience Fund	–	14,968	(6,237)	–	8,731
Next Steps	(540)	–	–	540	–
	<u>(3,204)</u>	<u>124,536</u>	<u>(136,113)</u>	<u>23,512</u>	<u>8,731</u>

	At 1 August 2021 £	Income £	Expenditure £	Transfers £	At 31 July 2022 £
Evolve	(3,410)	51,668	(49,975)	–	(1,717)
IXION	(3,163)	95,805	(78,611)	–	14,031
Reaching Communities	–	7,202	(8,170)	–	(968)
ESF Wellness to Work	(14,626)	13,400	(15,299)	–	(16,525)
Sports England	–	5,000	(2,485)	–	2,515
Next Steps	–	–	(540)	–	(540)
	<u>(21,199)</u>	<u>173,075</u>	<u>(155,080)</u>	<u>–</u>	<u>(3,204)</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	369	–	369
Current assets	117,373	8,731	126,104
Creditors less than 1 year	(31,516)	–	(31,516)
Net assets	<u>86,226</u>	<u>8,731</u>	<u>94,957</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	193	–	193
Current assets	139,003	–	139,003
Creditors less than 1 year	(25,240)	(3,204)	(28,444)
Net assets	<u>113,956</u>	<u>(3,204)</u>	<u>110,752</u>

19. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mr I Caldwell is also a director. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971
Let's Connect (Eng) Ltd - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2023 £	2022 £
Charges made to SFHWP in respect of premises & salaries	36,007	123,328
Balance owed to charity at year end	62,905	59,049
Charges made to charity for goods & services	15,679	16,999
Balance owed to SFHWP at the year end	25,928	12,834

Let's Connect (Eng) Ltd

	2023 £	2022
Charges made to Let's Connect in respect of premises	3,168	3,168
Balance owed to charity at the year end	1,056	–
Charges made from Let's Connect to charity in respect of goods & services	3,408	–
Balance owed to Let's Connect at the year end	–	–

Other related transactions

The charity engaged the services of a marketing, management and sustainability consultant, the consultant is a close family member of persons with significant control, fees paid in the year amounted to £Nil (2022 - £4,600).

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

COMPANY REGISTRATION NUMBER: 06959904
CHARITY REGISTRATION NUMBER: 1146237

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2022

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Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office Exchange Building
66 Church Strett
Hartlepool
TS24 7DN

The trustees

I S Caldwell
C Wakeling
J Buckler

Company secretary I S Caldwell

Independent examiner Julie Todd Tremain Chartered Certified Accountant
19 Tremain Close
Hartlepool
TS27 3LE

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
- meetings with other staff members
- one to one meetings
- provision of regular reports on the work of the organisation

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity is committed to the importance of the mind and mental health within health services.

The charity aims to provide the best available services, through research, clinical expertise in the context of patient characteristics, culture and preferences.

Financial review

The Statement of Financial Activities shows total income of £301,321. Outgoing resources of a revenue nature of £305,872 giving rise to a deficit of £3,204.

The unrestricted reserves of the charity stand at £105,819 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £105,626.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 12 months operating costs, redundancy costs plus property contingencies.

The trustees' annual report and the strategic report were approved on 30 May 2023 and signed on behalf of the board of trustees by:

I S Caldwell
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited *(continued)*

Year ended 31 July 2022

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,750	173,075	174,825	207,141
Charitable activities	6	126,496	–	126,496	89,933
Total income		<u>128,246</u>	<u>173,075</u>	<u>301,321</u>	<u>297,074</u>
Expenditure					
Expenditure on charitable activities	7	150,792	155,080	305,872	374,514
Total expenditure		<u>150,792</u>	<u>155,080</u>	<u>305,872</u>	<u>374,514</u>
Net expenditure and net movement in funds		<u>(22,546)</u>	<u>17,995</u>	<u>(4,551)</u>	<u>(77,440)</u>
Reconciliation of funds					
Total funds brought forward		128,365	(21,199)	107,166	184,606
Total funds carried forward		<u>105,819</u>	<u>(3,204)</u>	<u>102,615</u>	<u>107,166</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	193	843
Current assets			
Debtors	13	85,657	63,670
Cash at bank and in hand		50,142	73,824
		<u>135,799</u>	<u>137,494</u>
Creditors: amounts falling due within one year	14	<u>33,377</u>	<u>31,171</u>
Net current assets		102,422	106,323
Total assets less current liabilities		<u>102,615</u>	<u>107,166</u>
Net assets		<u>102,615</u>	<u>107,166</u>
Funds of the charity			
Restricted funds		(3,204)	(21,199)
Unrestricted funds		<u>105,819</u>	<u>128,365</u>
Total charity funds	16	<u>102,615</u>	<u>107,166</u>

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2023, and are signed on behalf of the board by:

I S Caldwell
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Arnold Clark	1,500	–	1,500
Engaging Communities	250	370	620
Grants			
Big Lottery Fund	–	147,103	147,103
Community Foundation	–	7,202	7,202
Sports England	–	5,000	5,000
Hartlepool Borough Council - ESF	–	13,400	13,400
	<u>1,750</u>	<u>173,075</u>	<u>174,825</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	3,937	–	3,937
Grants			
Big Lottery Fund	–	126,704	126,704
Connect COVID Response	–	76,500	76,500
	<u>3,937</u>	<u>203,204</u>	<u>207,141</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support services	57,030	–	57,030
Rent & utility recharge	69,466	–	69,466
	<u>126,496</u>	<u>–</u>	<u>126,496</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support services	20,251	–	20,251
Rent & utility recharge	67,722	–	67,722
Other	–	1,960	1,960
	<u>87,973</u>	<u>1,960</u>	<u>89,933</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General fund	150,792	–	150,792
Sports England	–	2,485	2,485
Evolve	–	49,975	49,975
IXION	–	78,611	78,611
Reaching Communities	–	8,170	8,170
ESF Wellness to Work	–	15,299	15,299
Next Steps	–	540	540
	<u>150,792</u>	<u>155,080</u>	<u>305,872</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General fund	134,276	–	134,276
Evolve	–	48,710	48,710
IXION	–	60,976	60,976
Reaching Communities	–	39,426	39,426
ESF Wellness to Work	–	14,626	14,626
Connect 4	–	76,500	76,500
	<u>134,276</u>	<u>240,238</u>	<u>374,514</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>650</u>	<u>928</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	146,300	191,901
Social security costs	6,844	7,766
Employer contributions to pension plans	2,385	3,127
	<u>155,529</u>	<u>202,794</u>

The average head count of employees during the year was 9 (2021: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Charitable activities	8	10
Management	1	1
	<u>9</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2021 and 31 July 2022	<u>14,608</u>	<u>10,309</u>	<u>2,940</u>	<u>27,857</u>
Depreciation				
At 1 August 2021	14,606	9,877	2,531	27,014
Charge for the year	–	301	349	650
At 31 July 2022	<u>14,606</u>	<u>10,178</u>	<u>2,880</u>	<u>27,664</u>
Carrying amount				
At 31 July 2022	<u>2</u>	<u>131</u>	<u>60</u>	<u>193</u>
At 31 July 2021	<u>2</u>	<u>432</u>	<u>409</u>	<u>843</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

13. Debtors

	2022	2021
	£	£
Trade debtors	13,400	17,770
Amounts owed by undertakings in which the charity has a participating interest	59,049	39,521
Prepayments and accrued income	13,075	6,246
Other debtors	133	133
	<u>85,657</u>	<u>63,670</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	9,786	4,243
Amounts owed to undertakings in which the charity has a participating interest	20,971	20,698
Accruals and deferred income	400	3,160
Social security and other taxes	1,823	2,541
Other creditors	397	529
	<u>33,377</u>	<u>31,171</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,385 (2021: £3,127).

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General Funds	<u>128,365</u>	<u>128,246</u>	<u>(150,792)</u>	<u>105,819</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General Funds	<u>170,731</u>	<u>91,910</u>	<u>(134,276)</u>	<u>128,365</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
Evolve	(3,410)	51,668	(49,975)	(1,717)
IXION	(3,163)	95,805	(78,611)	14,031
Reaching Communities	–	7,202	(8,170)	(968)
ESF Wellness to Work	(14,626)	13,400	(15,299)	(16,525)
Sport England	–	5,000	(2,485)	2,515
Next Steps	–	–	(540)	(540)
	<u>(21,199)</u>	<u>173,075</u>	<u>(155,080)</u>	<u>(3,204)</u>

	At 1 August 202	Income	Expenditure	At 31 July 2021
	£	£	£	£
Evolve	(3,124)	48,424	(48,710)	(3,410)
IXION	1,176	56,637	(60,976)	(3,163)
Reaching Communities	15,823	23,603	(39,426)	–
ESF Wellness to Work	–	–	(14,626)	(14,626)
Connect 4	–	76,500	(76,500)	–
	<u>13,875</u>	<u>205,164</u>	<u>(240,238)</u>	<u>(21,199)</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	193	–	193
Current assets	135,799	–	135,799
Creditors less than 1 year	(30,173)	(3,204)	(33,377)
Net assets	<u>105,819</u>	<u>(3,204)</u>	<u>102,615</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	843	–	843
Current assets	127,522	9,972	137,494
Creditors less than 1 year	–	(31,171)	(31,171)
Net assets	<u>128,365</u>	<u>(21,199)</u>	<u>107,166</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

18. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mr I Caldwell is also a director. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971

Let's Connect (Eng) Ltd - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2022	2021
	£	£
Charges made to SFHWP in respect of premises & salaries	123,328	82,883
Charges made to charity for goods & services	16,999	10,190
Balance owed to charity at the year end	48,019	38,113
Balance owed to SFHWP at the year end	20,971	20,698

Let's Connect (Eng) Ltd

	2022	2021
	£	£
Charges made to Let's Connect in respect of premises	3,168	4,535
Charges made from Let's Connect to charity in respect of goods & services	–	7,602
Balance owed to charity at the year end	–	1,408

Other related transactions

The charity engaged the services of a marketing, management and sustainability consultant, the consultant is a close family member of persons with significant control, fees paid in the year amounted to £4,600 (2021 - £2,220).

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2021

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2021

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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office Exchange Building
66 Church Street
Hartlepool
TS24 7DN

The trustees

I S Caldwell
C Wakeling
C Longstaff
J Buckler
G Lee

Company secretary L M Dougherty

Independent examiner Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2021

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
- meetings with other staff members
- one to one meetings
- provision of regular reports on the work of the organisation

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity is committed to the importance of the mind and mental health within health services.

The charity aims to provide the best available services, through research, clinical expertise in the context of patient characteristics, culture and preferences.

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2021

Financial review

The Statement of Financial Activities shows total income of £297,074. Outgoing resources of a revenue nature of £374,514 giving rise to a deficit of £77,440.

The unrestricted reserves of the charity stand at £128,365 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £127,522.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 12 months operating costs, redundancy costs plus property contingencies.

The trustees' annual report and the strategic report were approved on 30 April 2022 and signed on behalf of the board of trustees by:

I S Caldwell
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited (continued)

Year ended 31 July 2021

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.



Censis
Independent Examiner

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2021

		2021			2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,937	203,204	207,141	153,262
Charitable activities	6	87,973	1,960	89,933	121,696
Total income		<u>91,910</u>	<u>205,164</u>	<u>297,074</u>	<u>274,958</u>
Expenditure					
Expenditure on charitable activities	7	134,276	240,238	374,514	300,096
Total expenditure		<u>134,276</u>	<u>240,238</u>	<u>374,514</u>	<u>300,096</u>
Net expenditure and net movement in funds					
		<u>(42,366)</u>	<u>(35,074)</u>	<u>(77,440)</u>	<u>(25,138)</u>
Reconciliation of funds					
Total funds brought forward		170,731	13,875	184,606	209,744
Total funds carried forward		<u>128,365</u>	<u>(21,199)</u>	<u>107,166</u>	<u>184,606</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	843	1,771
Current assets			
Debtors	13	63,670	123,986
Cash at bank and in hand		73,824	77,200
		<u>137,494</u>	<u>201,186</u>
Creditors: amounts falling due within one year	14	<u>31,171</u>	<u>18,351</u>
Net current assets		<u>106,323</u>	<u>182,835</u>
Total assets less current liabilities		<u>107,166</u>	<u>184,606</u>
Net assets		<u>107,166</u>	<u>184,606</u>
Funds of the charity			
Restricted funds		(21,199)	13,875
Unrestricted funds		<u>128,365</u>	<u>170,731</u>
Total charity funds	16	<u>107,166</u>	<u>184,606</u>

For the year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2022, and are signed on behalf of the board by:

I S Caldwell
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Exchange Building, 66 Church Strett, Hartlepool, TS24 7DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	3,937	–	3,937
Grants			
Big Lottery Fund	–	126,704	126,704
Connect COVID Response	–	76,500	76,500
	<u>3,937</u>	<u>203,204</u>	<u>207,141</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	882	–	882
Grants			
Big Lottery Fund	–	145,780	145,780
Hartlepool Borough Council	6,600	–	6,600
	<u>7,482</u>	<u>145,780</u>	<u>153,262</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support services	20,251	–	20,251
Rent & utility recharge	67,722	–	67,722
Other	–	1,960	1,960
	<u>87,973</u>	<u>1,960</u>	<u>89,933</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent & utility recharge	121,696	–	121,696
	<u>121,696</u>	<u>–</u>	<u>121,696</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General fund	134,276	–	134,276
Evolve	–	48,710	48,710
IXION	–	60,976	60,976
Reaching Communities	–	39,426	39,426
ESF Wellness to Work	–	14,626	14,626
Connect 4	–	76,500	76,500
	<u>134,276</u>	<u>240,238</u>	<u>374,514</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General fund	145,900	–	145,900
Evolve	–	33,735	33,735
IXION	–	72,308	72,308
Reaching Communities	–	48,153	48,153
	<u>145,900</u>	<u>154,196</u>	<u>300,096</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>928</u>	<u>1,895</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	191,901	109,288
Social security costs	7,766	3,493
Employer contributions to pension plans	3,127	1,453
	<u>202,794</u>	<u>114,234</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

10. Staff costs *(continued)*

The average head count of employees during the year was 11 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable activities	10	7
Management	1	–
	<u>11</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2020 and 31 July 2021	<u>14,608</u>	<u>10,309</u>	<u>2,940</u>	<u>27,857</u>
Depreciation				
At 1 August 2020	14,606	9,504	1,976	26,086
Charge for the year	–	373	555	928
At 31 July 2021	<u>14,606</u>	<u>9,877</u>	<u>2,531</u>	<u>27,014</u>
Carrying amount				
At 31 July 2021	<u>2</u>	<u>432</u>	<u>409</u>	<u>843</u>
At 31 July 2020	<u>2</u>	<u>805</u>	<u>964</u>	<u>1,771</u>

13. Debtors

	2021	2020
	£	£
Trade debtors	17,770	19,066
Amounts owed by undertakings in which the charity has a participating interest	39,521	86,073
Prepayments and accrued income	6,246	18,847
Other debtors	133	–
	<u>63,670</u>	<u>123,986</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,243	3,530
Amounts owed to undertakings in which the charity has a participating interest	20,698	9,610
Accruals and deferred income	3,160	3,160
Social security and other taxes	2,541	1,723
Other creditors	529	328
	<u>31,171</u>	<u>18,351</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,127 (2020: £1,453).

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General Funds	<u>170,731</u>	<u>91,910</u>	<u>(134,276)</u>	<u>128,365</u>

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General Funds	<u>187,453</u>	<u>129,178</u>	<u>(145,900)</u>	<u>170,731</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
Evolve	(3,124)	48,424	(48,710)	(3,410)
IXION	1,176	56,637	(60,976)	(3,163)
Reaching Communities	15,823	23,603	(39,426)	–
ESF Wellness to Work	–	–	(14,626)	(14,626)
Connect 4	–	76,500	(76,500)	–
	<u>13,875</u>	<u>205,164</u>	<u>(240,238)</u>	<u>(21,199)</u>

	At 1 August 2019 £	Income £	Expenditure £	At 31 July 2020 £
Evolve	(6,935)	37,546	(33,735)	(3,124)
IXION	11,819	61,665	(72,308)	1,176
Reaching Communities	17,407	46,569	(48,153)	15,823
	<u>22,291</u>	<u>145,780</u>	<u>(154,196)</u>	<u>13,875</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	843	–	843
Current assets	127,522	9,972	137,494
Creditors less than 1 year	–	(31,171)	(31,171)
Net assets	<u>128,365</u>	<u>(21,199)</u>	<u>107,166</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,771	–	1,771
Current assets	187,311	13,875	201,186
Creditors less than 1 year	(18,351)	–	(18,351)
Net assets	<u>170,731</u>	<u>13,875</u>	<u>184,606</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

18. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mr I Caldwell is also a director. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971

Let's Connect (Eng) Ltd - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2021	2020
	£	£
Charges made to SFHWPB in respect of premises and salary costs	82,883	118,569
Charges made to charity for goods and services	10,190	19,061
Balance owed to charity at the year end	38,113	85,155
Balance owed by charity to SFHWPB at the year end	20,698	9,610

Let's Connect (Eng) Ltd

	2021	2020
	£	£
Charges made to HEDM in respect of premises costs	4,535	3,127
Charges made by HEDM to charity in respect of goods and services	7,602	244
Balance owed to charity at the year end	1,408	918

Other related transactions

The charity engaged the services of a marketing, management and sustainability consultant, the consultant is a close family member of persons with significant control, fees paid in the year amounted to £2,220 (2020 - £1,700).

STARFISH SERVICES LIMITED

England & Wales - Charity number 1146237

Accounts

COMPANY REGISTRATION NUMBER: 06959904
CHARITY REGISTRATION NUMBER: 1146237

Starfish Services Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2020

CENSIS
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2020

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Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2020.

Reference and administrative details

Registered charity name Starfish Services Limited

Charity registration number 1146237

Company registration number 06959904

Principal office and registered office Exchange Building
66 Church Street
Hartlepool
TS24 7DN

The trustees

I S Caldwell
C Wakeling
C Longstaff
S Hales

Company secretary I S Caldwell

Accountants Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Structure, governance and management

The nature of the governing document

The organisation for the year covered by this report was an incorporated charity, registered with the Charity Commission of England and Wales on 5 March 2012. The charity is governed by its memorandum and articles of association adopted 13 July 2009. The memorandum sets out the aims and objectives of the charity.

The recruitment and appointment of new trustees

Trustees are either elected at the Annual General Meeting or co-opted during the year.

The induction and training of trustees

The charity takes responsibility for the induction of new Trustee Board members and this induction process can include:

- provision of written background information about Starfish Service
- meetings with other staff members
- one to one meetings
- provision of regular reports on the work of the organisation

Objectives and activities

The charity was formed for the benefit of persons suffering from mental illness of any description or in need of rehabilitation as a result of such illness, and assist in the treatment and care by the provision of facilities for work and recreation.

To promote and protect the physical and mental health of sufferers of mental disorders or conditions of emotional or mental distress through the provision of support services, premises to provide support services, education and practical advice to advance the education of the general public in all areas relating to mental disorders or conditions of emotional or mental distress.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity is committed to the importance of the mind and mental health within health services.

The charity aims to provide the best available services, through research, clinical expertise in the context of patient characteristics, culture and preferences.

Starfish Services Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2020

Financial review

The Statement of Financial Activities shows total income of £274,958. Outgoing resources of a revenue nature of £300,096 giving rise to a deficit of £25,138.

The unrestricted reserves of the charity stand at £170,731 of which the free reserves of the charity (i.e. reserves not tied up in fixed assets) amount to £168,960.

Reserves Policy

The trustees consider that the minimum level of reserves should be equivalent of 12 months operating costs, redundancy costs plus property contingencies.

The trustees' annual report and the strategic report were approved on 25 May 2021 and signed on behalf of the board of trustees by:

I S Caldwell
Trustee

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited

Year ended 31 July 2020

I report to the trustees on my examination of the financial statements of Starfish Services Limited ('the charity') for the year ended 31 July 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Starfish Services Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Starfish Services Limited *(continued)*

Year ended 31 July 2020

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.

CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Starfish Services Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 July 2020

		2020	2019		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	7,482	145,780	153,262	204,011
Charitable activities	6	121,696	–	121,696	141,427
Total income		<u>129,178</u>	<u>145,780</u>	<u>274,958</u>	<u>345,438</u>
Expenditure					
Expenditure on charitable activities	7	145,900	154,196	300,096	352,581
Total expenditure		<u>145,900</u>	<u>154,196</u>	<u>300,096</u>	<u>352,581</u>
		_____	_____	_____	_____
Net expenditure and net movement in funds		<u>(16,722)</u>	<u>(8,416)</u>	<u>(25,138)</u>	<u>(7,143)</u>
Reconciliation of funds					
Total funds brought forward		187,453	22,291	209,744	216,887
Total funds carried forward		<u>170,731</u>	<u>13,875</u>	<u>184,606</u>	<u>209,744</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Starfish Services Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2020

		2020	2019
		£	£
Fixed assets			
Tangible fixed assets	12	1,771	3,666
Current assets			
Debtors	13	123,986	60,840
Cash at bank and in hand		77,200	158,442
		<u>201,186</u>	<u>219,282</u>
Creditors: amounts falling due within one year	14	<u>18,351</u>	<u>13,204</u>
Net current assets		<u>182,835</u>	<u>206,078</u>
Total assets less current liabilities		<u>184,606</u>	<u>209,744</u>
Net assets		<u>184,606</u>	<u>209,744</u>
Funds of the charity			
Restricted funds		13,875	22,291
Unrestricted funds		170,731	187,453
Total charity funds	16	<u>184,606</u>	<u>209,744</u>

For the year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25 May 2021, and are signed on behalf of the board by:

I S Caldwell
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2020

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Over life of lease
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Starfish Services Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	882	–	882
Grants			
Big Lottery Fund	–	145,780	145,780
Hartlepool Borough Council	6,600	–	6,600
	<u>7,482</u>	<u>145,780</u>	<u>153,262</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	1,679	–	1,679
Grants			
Big Lottery Fund	–	202,332	202,332
Hartlepool Borough Council	–	–	–
	<u>1,679</u>	<u>202,332</u>	<u>204,011</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Rent & utility recharge	<u>121,696</u>	<u>121,696</u>	<u>141,427</u>	<u>141,427</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General fund	145,900	–	145,900
Evolve	–	33,735	33,735
IXION	–	72,308	72,308
Reaching Communities	–	48,153	48,153
	<u>145,900</u>	<u>154,196</u>	<u>300,096</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
General fund	163,797	–	163,797
Evolve	–	64,831	64,831
IXION	–	70,047	70,047
Reaching Communities	–	53,906	53,906
	<u>163,797</u>	<u>188,784</u>	<u>352,581</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>1,895</u>	<u>5,733</u>

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	109,288	115,742
Social security costs	3,493	4,968
Employer contributions to pension plans	1,453	1,185
	<u>114,234</u>	<u>121,895</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

10. Staff costs *(continued)*

The average head count of employees during the year was 7 (2019: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Charitable activities	<u>7</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2019 and 31 July 2020	<u>14,608</u>	<u>10,309</u>	<u>2,940</u>	<u>27,857</u>
Depreciation				
At 1 August 2019	14,331	8,439	1,421	24,191
Charge for the year	275	1,065	555	1,895
At 31 July 2020	<u>14,606</u>	<u>9,504</u>	<u>1,976</u>	<u>26,086</u>
Carrying amount				
At 31 July 2020	<u>2</u>	<u>805</u>	<u>964</u>	<u>1,771</u>
At 31 July 2019	<u>277</u>	<u>1,870</u>	<u>1,519</u>	<u>3,666</u>

13. Debtors

	2020	2019
	£	£
Trade debtors	19,066	31,015
Amounts owed by undertakings in which the charity has a participating interest	86,073	4,543
Prepayments and accrued income	<u>18,847</u>	<u>25,282</u>
	<u>123,986</u>	<u>60,840</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	3,530	8,293
Amounts owed to undertakings in which the company has a participating interest	9,610	2,698
Accruals and deferred income	3,160	960
Social security and other taxes	1,723	956
Other creditors	328	297
	<u>18,351</u>	<u>13,204</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,453 (2019: £1,185).

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General Funds	<u>187,453</u>	<u>129,178</u>	<u>(145,900)</u>	<u>170,731</u>

Restricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
Evolve	(6,935)	37,546	(33,735)	(3,124)
IXION	11,819	61,665	(72,308)	1,176
Reaching Communities	17,407	46,569	(48,153)	15,823
	<u>22,291</u>	<u>145,780</u>	<u>(154,196)</u>	<u>13,875</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible fixed assets	1,771	–	1,771	3,666
Current assets	187,311	13,875	201,186	219,282
Creditors less than 1 year	<u>(18,351)</u>	–	<u>(18,351)</u>	<u>(13,204)</u>
Net assets	<u>170,731</u>	<u>13,875</u>	<u>184,606</u>	<u>209,744</u>

Starfish Services Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

18. Related parties

During the year the charity Starfish Services provided intercompany facilities to organisations in which Mr I Caldwell is also a director. Such organisations include:

Starfish Health & Well Being CIC - Company Registration no: 6904971

Hartlepool and East Durham Mind - Charity Registration no: 1125924

Transactions in relation to each of the above organisations include:

Starfish Health and Well Being CIC

	2020	2019
	£	£
Charges made to SFHWPB in respect of premises costs	118,569	136,853
Charges made to charity for goods and services	19,061	33,089
Balance owed to charity at the year end	85,155	4,191
Balance owed by charity to SFHWPB at the year end	9,610	2,698

Hartlepool and East Durham Mind Limited

	2020	2019
	£	£
Charges made to HEDM in respect of premises costs	3,127	4,574
Charges made by HEDM to charity in respect of goods and services	244	318
Balance owed to charity at the year end	918	352

Other related transactions

The charity engaged the services of a marketing, management and sustainability consultant, the consultant is a close family member of persons with significant control, fees paid in the year amounted to £1,700 (2019 - £8,680).