

BLYTH STAR ENTERPRISES LIMITED

England & Wales · Charity number 519443

Details

Status Registered

Legal form Charitable company

Company number [02152943](#)

Registered 1987-10-30

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

Contact

Address The Old Chandlery
30 Ridley Street
Blyth
Northumberland
NE24 3AG

Phone 01670338500

Email t.chrisp@blythstar.org.uk

Website www.blythstar.org.uk

Activities

Objects: THE RELIEF OF PERSONS SUFFERING FROM MENTAL ILLNESS WHETHER SHORT TERM OR LONGTERM IN THE AREA OF NORTHUMBERLAND AND TYNE AND WEAR BY THE PROVISION OF TEMPORARY ACCOMMODATION AND BY THE PROVISION OF REHABILITATION WORKSHOPS.

Activities: To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life. The provision of community residential rehabilitation, living support, meaningful day time activities, training and employment training services.

Classification

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

Geography

- **Area of benefit:** NORTHUMBERLAND AND TYNE AND WEAR.
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,641,345	£2,382,710	£2,790,309	68
2024-03-31	£2,381,224	£2,239,639	£2,531,674	65
2023-03-31	£2,470,837	£1,901,360	£2,390,089	61
2022-03-31	£2,156,097	£1,802,110	£1,820,612	58
2021-03-31	£2,088,458	£1,718,880	£1,454,462	58

Trustees

Name	Role	Appointed
MR TIM CHRISP	Chair	
Anthony John RAILTON		2025-01-31
Dr Susan McAnelly JP		2025-05-21
Gordon Moore MBE		2025-01-31
Joanne Hunter		2025-01-31
Michael Jackson		2025-01-31
STEPHEN GIBSON		
Sharon Herron		2016-08-10

BLYTH STAR ENTERPRISES LIMITED

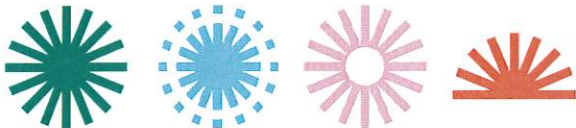
England & Wales - Charity number 519443

Accounts



FINANCIAL STATEMENTS

Blyth Star Enterprises Limited -
A Company Limited by Guarantee



Company Registration Number **02152943**

Registered Charity Number **519443**

31ST MARCH 2025

www.blythstar.org.uk

Bell Tindle Williamson LLP
Chartered Accountants and Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY





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The following pages do not form part of the financial statements:

- 54-59 Detailed Analysis of Income and Expenditure



“ I absolutely love it here, you can just be you, with no one judging you.

Blyth Star Service User.

REPORT OF THE TRUSTEES

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31st March 2025, which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).



CHAIRMAN'S STATEMENT

I am pleased to present the Annual Report for Blyth Star Enterprises Limited for the financial year ending 31 March 2025. This has been another year of resilience, growth, and meaningful impact as we continue to deliver essential adult social care, day services, and living support services to individuals with complex mental health needs and learning disabilities.

Throughout the year, we have remained steadfast in our mission to enable people to live purposeful and fulfilling lives, whatever challenges they face. The need for our services continues to grow as communities experience increasing pressures on mental health and social care provision, and we have responded with determination and innovation.

The external environment has remained challenging, marked by continued constraints in public sector funding, workforce pressures, and rising operational costs. Despite these obstacles, our dedicated staff, volunteers, and partners have ensured that Blyth Star Enterprises continues to provide high-quality, person-centred support to those who depend on us.

Our day and living support services once again delivered thousands of hours of tailored care, focused on empowering individuals to build confidence, develop skills, and achieve greater independence. We are proud that every service user receives support designed around their personal aspirations, promoting dignity, inclusion and choice in all aspects of their lives.

During the year, we continued to see measured growth and service development, strengthening existing partnerships and forming new collaborations to meet rising demand. This has enabled us to support a larger number of individuals across our communities and to broaden opportunities for social inclusion, vocational development, and personal achievement.

Our impact continues to be reflected in the successes of those we support. Many have transitioned to more independent living arrangements, undertaken training or employment opportunities, and reconnected with their communities - tangible outcomes that demonstrate the power of our work and the commitment of our exceptional team.

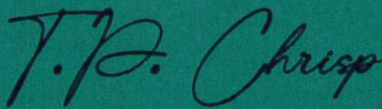
Looking ahead, we recognise the continuing challenges within the wider social care landscape. However, we remain optimistic and focused on our strategic priorities: to strengthen our financial sustainability, diversify income streams, and invest in our workforce. By doing so, we will ensure that Blyth Star Enterprises remains robust, adaptable, and responsive to the evolving needs of those we serve.

We will also continue to collaborate closely with local authorities, health providers, and community partners to enhance integration and advocate for improved social care policy and funding. Our shared goal is to ensure that every individual has access to the right support to live a fulfilling and meaningful life.

I would like to extend my sincere thanks to our trustees for their guidance and commitment, and to our management team and staff for their dedication, compassion, and professionalism. You are the foundation of everything we achieve.

Finally, I offer my gratitude to our funders, partners, and supporters. Your belief in our mission and continued generosity make it possible for us to deliver life-changing services and opportunities for the people who rely on us.

As we move forward into 2025–26, we do so with confidence, purpose, and a deep sense of pride in what we have accomplished together. With your continued support, Blyth Star Enterprises will remain a beacon of hope and opportunity for those living with complex mental health needs and learning disabilities.



Tim P. Crisp JP
Executive Chairman



CHIEF EXECUTIVE'S STATEMENT

Looking back at 2024/25, I feel extremely proud at what we have achieved and I am filled with appreciation towards our dedicated workforce who are the ones who have helped to make it all happen.

This year, Blyth Star Enterprises has preserved its commitment to delivering high quality, person-centred support to our service users, providing safe and effective services which respond to each individual's unique needs and promote health, wellbeing and independence. This would not be possible without our wonderful, dedicated and committed staff team to whom I am truly grateful.

Our community based services remain local to Northumberland, providing integrated support to 287 people across Blyth Star's living support and day services. Through open communication and idea sharing between departments, our services remain true to our vision and core values. Our common purpose recognises the importance of partnership working, and this year has seen a strengthening of relationships in a sector with an ever fluctuating landscape.

I am assured and privileged that Blyth Star Enterprises plays a key role in our local health and social care economy. I believe, and have been informed by stakeholders, service users and their family members that our Organisation has an excellent reputation among our Commissioning partner agencies. Again, this would not be possible without the steadfast commitment of our work force.

I would also like to thank our numerous Grant Funding Partners for their continued generosity which has enabled us to modernise and develop our Day Services to help us to better meet the ever changing needs of our client base of adults with complex mental health needs and learning disabilities, and for this we are most grateful.

The biggest changes we have seen to our services in light of the generosity of our grant funders has been the addition of both a dedicated teaching and learning centre and a kitchen garden at our horticultural day service at Stakeford Nurseries.

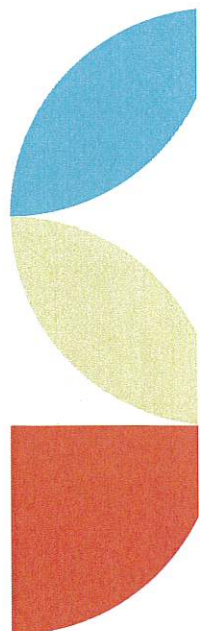
Having commenced work on the construction of the centre in the last financial year, I'm delighted to share that it is now fully functional and providing the ideal, year-round learning environment for our service users participating in our NOCN-endorsed horticultural training programmes.

The kitchen garden, which began taking shape in early 2025, is also making fantastic progress and will soon be providing high-quality, fresh produce to our kitchen at The Steamboat day service centre.

I'd like to close by expressing my sincere appreciation to all Blyth Star Enterprises employees, partners, and trustees for their ongoing commitment. Your dedication makes it possible for us to deliver on our core objectives, uphold our values year after year, and continue supporting the people at the centre of our Charity.



Julie Dixon
Chief Executive Officer



OUR PURPOSES AND ACTIVITIES

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

ABOUT US

Blyth Star Enterprises works alongside people aged 18 and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their local communities.

We support people to develop and take control of their own lives using a person-centred approach focused on rehabilitation and recovery.

Our services include:

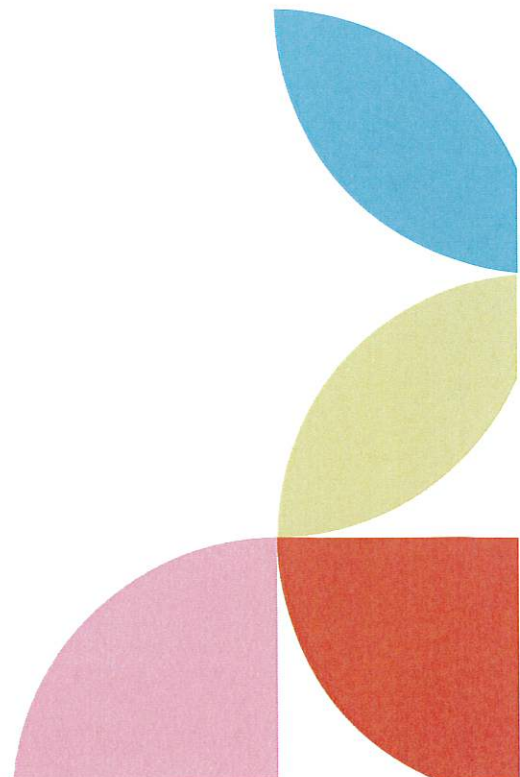
-  Living Support
-  Community Residential Rehabilitation
-  Day Services
-  Training and Employment Training
-  Life Coaching
-  Social and Leisure Activities

OUR VISION

People with individual needs living the life they choose.

The organisation is based upon three fundamental principles:

**SOMEWHERE TO LIVE,
SOMEWHERE TO WORK,
SOMEONE TO CARE.**



WHERE WE WORK

We are a local organisation operating primarily in the South East of Northumberland, which contains some of the most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person-centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit, train and support our staff to help people to maximise their independence and to have choice and control over their lives.

ABOUT US

For people with mental ill health;

Through recovery focused, age appropriate and person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

For people with learning and other disabilities;

By delivering a range of flexible care and support services, we will ensure that people living with learning and other disabilities are as independent as possible and connected with their local communities.

OUR VALUES



Treat people with dignity and respect



Listen to ensure we deliver agreed plans and outcomes



Give people power to make choices



Encourage skill and expertise throughout the organisation



Support people to be involved with their communities



Welcome and support innovation and new ideas to maximise our impact



Take responsibility for our actions and act fairly



Promote leadership and learning



Be honest, open and accountable


OBJECTIVES AND ACTIVITIES


POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

SUMMARY OF OBJECTS AS SET OUT IN THE GOVERNING DOCUMENT

The charitable objects are:

 To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.

 The provision of community residential rehabilitation, living support, day services, training and employment training services.

STRATEGIES FOR ACHIEVING OBJECTIVES

In order to achieve the objectives, the Charity provides community residential rehabilitation, living support, day services, training and employment training services, advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and other neighbouring Local Authority areas.

Blyth Star Enterprises Limited is very involved in the local community and as such, is indebted to a number of local businesses for their support and volunteers who provide their services without financial reward.



ACHIEVEMENTS AND PERFORMANCE

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

LIVING SUPPORT SERVICES

The 2024-2025 financial year has been very successful for Blyth Star Enterprises' Living Support Services.

All of our independent supported living accommodation within our apartment buildings - Custom House and Bradbury's Old Chandlery, have remained occupied throughout the period by the same group of tenants, all of whom have complex mental health needs and learning disabilities. All compliance is also, at the time of writing, up to date for both buildings.

The extension to Custom House, which was partially grant funded, has finally been completed within this financial year and is already making a huge difference to the lives of our long-term residents, providing them with the indoor social space they need to support them in their personal recovery journeys. We have plans in place to get the kitchen in the new communal area up and running as a working kitchen, where our service users can learn cooking skills by helping staff prepare meals for all of our residents to enjoy.

In last year's report, we shared that we were looking to further expand our portfolio of properties

REVIEW OF ACTIVITIES - OVERVIEW

Blyth Star Enterprises Limited has continued to maintain its primarily organic service growth and innovative modernisation across all areas of the organisation. Our actual impact remains focused on our Organisations' principles of Somewhere to Live, Somewhere to Work and Someone to Care. The Organisations' services are delivered across two key areas: Living Support Services and Day Services.

within the community. We have achieved this this financial year and now have three bungalows within our outreach service, two of which have tenants who are incredibly settled. The third bungalow needs a little bit of maintenance work carried out before a tenant can move in, and we are in the process of sourcing a contractor.

Within our Outreach service, referrals remain healthy and calls from care managers requesting increases in support for their clients who we already support in the community continue to happen, which is testimony to the fantastic job that our outreach workers do, day in, day out. Sadly, we have had a few bereavements this year among our service users, some of whom we had worked with for a very long time, which has been incredibly sad for our staff.

From a staff perspective, we have seen some changes as a result of a number of staff members reaching retirement age, however, our policy of continuous recruitment to our bank staff has ensured consistency in staff ratios to allow us to backfill positions quickly so we can continue to operate efficiently.



DAY SERVICES (OVERVIEW)

While we seek to develop the potential of all individuals who attend Blyth Star's services, it is important to understand individuals' limitations too. Many of the service users that we work with are, for the most part, not able to enter competitive employment market due to the nature of their disabilities, which is why we provide sheltered work environments and seek to make these as real and as empowering as possible.

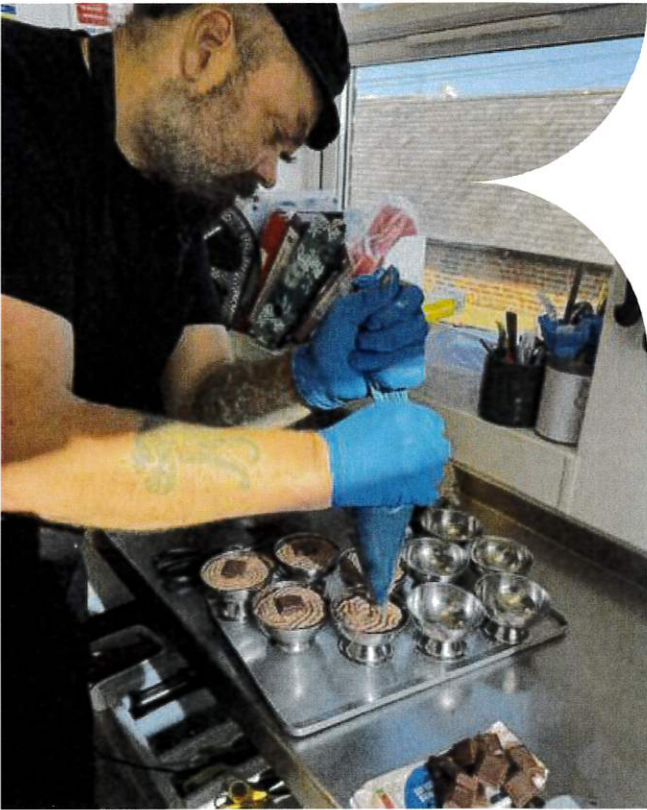
We currently have approximately 140 people using these services, of which two thirds are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.



THE STEAMBOAT

The 2024-25 financial period has been another remarkable year at The Steamboat. Our referrals are increasing organically month on month and we now support 59 service users, ranging in age from 22 to 81.

With such a diverse service user age range, and an even more diverse array of needs to support, we are constantly making changes and coming up with new ideas to keep our services at The Steamboat fresh and relevant.



LIVING SKILLS

While we have always offered elements of Living Skills support and training at The Steamboat, last year, we took steps towards formalising this into a modular framework of training.

Comprising five separate units designed to cover all aspects of essential living, the year-long training programme received external endorsement from the awarding organisation, NOCN, in 2024 and we're delighted to share that six of our service users have now successfully passed through the programme. We're now working with them continuously to improve their confidence so that they can safely apply what they have learned within their own homes.



CELEBRATING DIFFERENT CULTURES

As part of our monthly activity planning at The Steamboat, we always endeavour to include any celebrations or cultural events which our service users can enjoy and learn about at the same time. This year, we have taken part in both Burns Day and Chinese New Year. For each event, our kitchen team prepared a special meal for our service users to enjoy, while service users themselves enjoyed making decorations and learning about the cultural significance of the celebrations.

DAY TRIPS AND VISITS

Our service users do like to get out and about and explore new places. This year, as well as our usual visits to the local park, beach and cafe's, we were fortunate enough to receive complimentary tickets from National Trust for all of our service users to visit Seaton Delaval Hall and experience Luke Jeram's 'Helios' - a scale model art installation of the sun, which was suspended from the ceiling of the Great Hall.

THE STEAMBOAT KITCHEN

We were delighted to once again receive a 5-star hygiene rating for our kitchen at The Steamboat this financial year. Dan, our Catering Supervisor has been an asset to the team since joining Blyth Star in August 2024 and has been doing some wonderful work with our service users, helping them to develop their own cooking skills and delighting us with his increasingly creative pudding ideas.



ARTS AND CRAFTS

Arts and crafts are very important to our service users who attend The Steamboat. Many of our service users are highly creative and find the time that they spend engaging in arts and crafts very important to their sense of wellbeing.

During the last financial year, we started working on a big group project to create a 'fidget' or sensory blanket - a kind of sensory aid designed to provide stimulation and engagement for individuals with sensory processing disorders, dementia or other sensory-related challenges. Our service users enjoyed this project so much, they went on to make two more, all of which were then donated earlier in 2025 to a local care home in Blyth.

Another huge creative success during this financial period was a personal triumph for one of our service users, Connor. Connor handmade a set of incredibly detailed, highly delicate dolls he named the 'Chelsea dolls'. With bodies made from Hama beads, Connor went on to hand make all of the dolls' outfits, even going as far as customising their make up and hairstyles.

STAKEFORD NURSERIES

The 2024-25 financial year began on a high note at Stakeford Nurseries with a bumper spring season. Sales of bedding and hanging basket plants were extremely successful, allowing us to extend our opening hours to include Saturdays.



COMMERCIAL SUCCESSES

By the start of March, our commercial contracts for gardening services with Port of Blyth had been agreed, and we officially began work for them.

Around the same time, exciting progress was made on our new on-site teaching and learning centre for delivering our programme of in-house horticultural training, with approval for construction granted by Northumberland County Council. Construction works on the Centre continued steadily over the months that followed and through the Christmas period, and by the end of March 2025, we proudly had a fully painted and near-complete building.

In May, we delivered a commission of fully planted hanging baskets for Sanderson Arcade shopping centre in Morpeth, a highlight of our commercial work, while our garden maintenance team began taking on residential gardens for the season.

Before our homegrown fruit and vegetables were ready for sale, we trialled the buying in out-of-season varieties to maintain income during the quieter months. This enjoyed mixed success, but the local appetite remains for our homegrown produce.

The festive season brought continued success. Our Christmas wreaths and Christmas trees sold exceptionally well, with sales surpassing the previous year's figures.

Throughout the year, we continued to supply our organic plug plants, introducing a small price increase to cover rising costs and strengthen our profits.



TEAM ACTIVITIES

Beyond the day-to-day work, we also made time for a range of team and service user activities.

On 16th April 2024, we attended a Futures Event at Kirkley Hall to promote our day service to students, helping to raise awareness and build future connections.

September included enjoyable trips to Harrogate and Beamish, while December featured our annual Christmas lunch at the Foresters Arms and a trip to see a local pantomime. We rounded off the reporting period with a fun bowling outing on 4th March.

Overall, 2024–2025 was a year of growth, hard work, and achievement, marked by successful sales, new partnerships, an exciting building project, and a strong sense of community throughout.



THE WOODFUEL CENTRE

2024-25 has seen another busy year at The Woodfuel Centre.

As ever, the winter months of 2024 saw our teams out on the road making multiple deliveries of logs and kindling per day to our customers all across Northumberland. And when spring and summer 2025 came around, we started preparing in earnest for the next winter season.

SERVICE IMPROVEMENTS

Having experienced unprecedented levels of rainfall in the 2023-24 winter season, in this financial year, we agreed to make a capital investment into the development of a partially covered agricultural building to create a fit for purpose drying area for our air-dried logs. This has allowed us to keep our stock clean and dry and enabled us to meet the minimum moisture requirements for our customers and our Woodsure Ready to Burn accreditation.

DAYS TRIPS AND VISITS

At the end of the busy cutting season, our service users enjoyed a well deserved break, taking part in a number of day trips out to the Eat for England giant spoon sculpture, the Angel of the North, Craster and Dunstanburgh castle and the Discovery Museum in Newcastle.

HAPPY 50TH BIRTHDAY, RUSSELL

One of The Woodfuel Centre's longest standing service users, Russell, celebrated his 50th birthday in summer 2024. To mark the occasion, Blyth Star threw Russell a birthday BBQ and invited all of the service users from across its day services to attend.

Russell's magnificent birthday cake was made by one of Blyth Star's bank staff members, Susan. It was wonderfully crafted with all of Russell's favourite things represented in the decoration, including, of course, The Woodfuel Centre.

SERVICE USER SUCCESSES

Matty, one of our young service users at The Woodfuel Centre successfully completed a 4-day on-site training course to allow him to operate the factory's fork lift truck. This was a great personal achievement for Matty. His confidence and proficiency driving the fork lift has been a fantastic asset to our existing driving team, and it has been great to see him helping out with the lifting and moving of logs and kindling within the factory unit.



WOODWORK DEPARTMENT

Our Woodwork Department has also enjoyed a fantastic year in its own right.

We were delighted to be approached by Shanklea Primary School in Cramlington to help them create a new forest school area where children can explore the great outdoors and be with nature. We have also completed a number of successful private commissions for garden sheds and log stores and our ever-popular wooden tortoise planters, which sold out repeatedly from the retail unit at Stakeford Nurseries.

The biggest success for the Woodwork Department however was the recognition the service received from the High Sheriff of Northumberland.

Having hosted the High Sheriff for a visit to The Woodfuel Centre and Woodwork Department in early 2024, we were invited to apply for a High Sheriff's Award through the Community Foundation, which we won - receiving £1,500 to put towards the cost of some new equipment and software for the department. We were then asked by the High Sheriff personally if we could make a series of wooden medals, designed to be presented to all of the award winners at a ceremony hosted at the Alnwick Playhouse in March 2025.





TRAINING

We have seen some fantastic progress made by both staff and service users with various training courses and opportunities provided by and through Blyth Star Enterprises this financial year.




STAFF SUCCESSES


Our commitment to ensuring that all of our newly recruited Support Workers enrol for their Care Certificate is ongoing, with the majority of our new starters for the financial period 2024-25 now through their training.


All staff continue to complete the mandatory training required as per their roles via various online training platforms, and all staff required to complete their essential first aid at work training have attended their one-day course.

EXTERNAL ENDORSEMENT


We're incredibly proud that all of Blyth Star's in-house training programmes have now been externally endorsed by the awarding organisation, NOCN. This includes:

 The Woodfuel Centre Operations Training Programme

 Stakeford Nurseries Garden Maintenance Training Programme

 The Woodwork Operations Training Programme

 Stakeford Nurseries Retail Training Programme

 Stakeford Nurseries Horticulture Training Programme

 The Steamboat Living Skills Training Programme



SERVICE USER SUCCESSES

During the period, we had 65 service users registered to take part in our various endorsed training programmes:

18

at The Woodfuel Centre

13

in the Woodwork Department

7

at The Steamboat

27

at Stakeford Nurseries





FINANCIAL REVIEW



PRINCIPAL FUNDING SOURCES

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services, day services, training and employment training services. **These services represent 90.77% (2024: 94.44%) of the Charity's total income which is a decrease on the previous year due largely to the change in recognition of a portion of care management income to grant income this year.**

EXPENDITURE

Expenditure has increased compared to the previous year primarily due to the organic growth in service delivery, the effect of Living Wage pay awards made to employees and the impact the enduring cost of living crisis is having on all businesses.

STATEMENT OF FINANCIAL POSITION






Our statement of financial position continues to grow stronger with total reserves of **£2,790,309 (2024: £2,531,674)** primarily unrestricted in nature.

We invested **£218,157** in capital assets during the year **(2024: £7,470)**, in our freehold property and our plant and equipment. We will continue the policy of investing where necessary to modernise, remain safe and where possible, provide improved care at optimum cost.

Net current assets at the year-end were **£912,923 (2024: £818,915)**.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

As a registered Charity, the financial objectives of Blyth Star Enterprises Limited are:

- 
To be financially stable at all times and to maintain sufficient reserves to achieve this.
- 
To control expenditure and operate efficiently.
- 
To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- 
To monitor, control and minimise all financial and other risks.
- 
To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.



Financial Risk Management Policy

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission. This is the responsibility of senior management and the Board of Trustees. The charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

Investment Powers and Policy

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

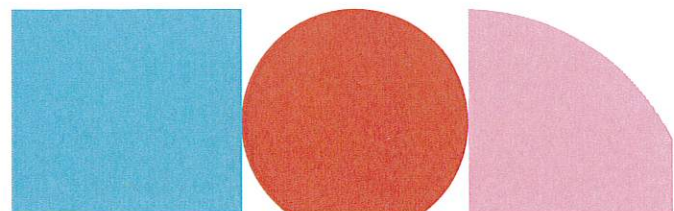
Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing wherever possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses, the current reserves policy allows for up to six months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity, although once committed, these do not have to be spent within one financial year but become restricted funds.

At 31st March 2025 unrestricted reserves were £2,588,693 (2024: £2,284,897) and six months running costs amounted to £1,191,355 (2024: £1,119,819) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by £1,397,338 (2024: £1,165,078).

Whilst this is reassuring, ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.



PLANS FOR FUTURE PERIODS

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re- invest in our staff to improve our service delivery and provide even better support to people with mental ill health and or learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.



REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Blyth Star Enterprises Limited
Charity Registration Number:	519443
Company Registration Number:	02152943
Registered Office and Operational Address:	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
Bankers:	Barclays Bank PLC 50-51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
Senior Statutory Auditor:	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
Solicitors:	Carr & Co Arms Evertyne House Quay Road Blyth Northumberland NE24 2AS

DIRECTORS AND TRUSTEES

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The key management personnel who served during the year and since the year end were as follows:

BLYTH STAR ENTERPRISES LIMITED: TRUSTEES AND DIRECTORS

Elected Trustees:

- ☀️ T.P. Chrisp JP (Chairman)
- ☀️ Dr Susan McAnelly JP | Appointed 21.5.25
- ☀️ Gordon Moore MBE | Appointed 31.1.25
- ☀️ Michael Jackson | Appointed 31.1.25
- ☀️ Joanne Hunter | Appointed 31.1.25
- ☀️ Anthony John Railton | Appointed 31.1.25
- ☀️ Mrs S.M. Herron
- ☀️ Stephen Gibson
- ☀️ Mrs L. Tweddle | Resigned 24.6.25

BLYTH STAR ENTERPRISES LIMITED: MANAGEMENT

Chief Executive Officer:

- ☀️ Ms J. Dixon

Consultant:

- ☀️ G. Moore MBE





STRUCTURE, GOVERNANCE AND MANAGEMENT



NATURE OF GOVERNING DOCUMENT AND HOW THE CHARITY IS CONSTITUTED

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The Company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the Company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of the Board of Trustees to discuss performance.

APPOINTMENT OF TRUSTEES

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to be a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

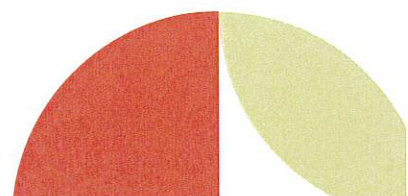
The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employer training.

In addition it will actively seek to recruit people with experience of mental ill health and learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

TRUSTEE INDUCTION AND TRAINING

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law. The pack also contains the Charity Commission publication "The Essential Trustee" and specific guidance on public benefit and conflicts of interest and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.



ORGANISATIONAL STRUCTURE AND HOW DECISIONS ARE MADE

The Charity has no fixed maximum of Trustees. Currently there are eight Trustees who meet as a Board to discuss and decide the policies and strategy of the Charity. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest.

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day-to-day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer and the Day Services Operations Manager.

Committees of Trustees are formed as and when required to cover Audit and Finance, Care Quality, Health and Safety and Risk. The Chief Executive Officer is assisted by the Day Services Operations Manager and a variety of service level agreements for essential support services.

RELATED-PARTIES AND CO-OPERATION WITH OTHER ORGANISATIONS





Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford and proposed increase. The Trustees then agree any uplift to remuneration.

PRINCIPAL RISKS AND UNCERTAINTIES







Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived from the provision of services commissioned by a small number of public funders. As such, the principal risks and uncertainties for Blyth Star Enterprises Limited are:

-  **Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.**
-  **Failure to meet the requirements of our various regulators resulting in the inability to provide services.**
-  **Changes in legislation affecting charities and the care sector, including additional compliance requirements.**
-  **Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.**

RISK MANAGEMENT

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

-  **Financial (fraud, insufficient income, exceptional costs)**
-  **Service delivery (recruitment or loss of staff, loss of contracts)**
-  **Governance (recruitment or loss of Trustees and management)**
-  **Growth risks (failure to achieve long term objectives, availability of investment)**
-  **External/political (Government policy changes, Local Authority changes)**
-  **Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity)**


Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health and Safety/Risk Management advisors to help oversee this area of work, supported by the Senior Management team and Trustees.

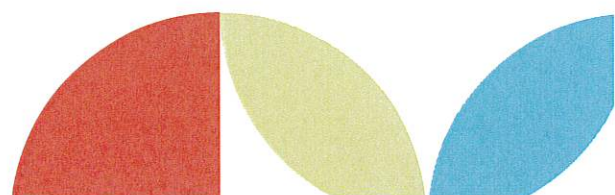
TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity Trustees (who are also Company Directors for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the Trustees are required to:

-  **Select suitable accounting policies and apply them consistently;**
-  **State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;**
-  **Observe the methods and principles in the Charities SORP;**
-  **Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.**
-  **Make sound judgments that are reasonable and prudent;**





The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

-  Blyth Star Enterprises Limited is operating efficiently and effectively;
-  Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable, and;
-  All assets are safeguarded against unauthorised use or disposition and are properly applied;
-  Blyth Star Enterprises Limited complies with relevant laws and regulations.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE TO THE CHARITY'S AUDITORS


In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

-  There is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware, and;
-  The Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

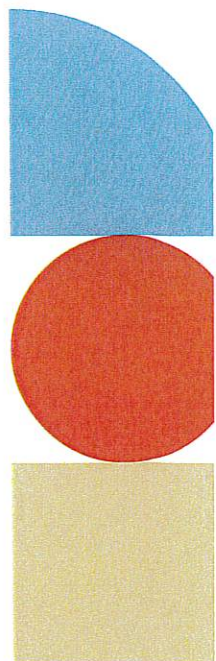
INDEPENDENT AUDITOR

Emma Hartshorne-Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 22nd December 2025 and signed on their behalf by:



Tim P. Chrisp JP
Executive Chairman



BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2025

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2025 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2025

OTHER INFORMATION

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' and key management personnel remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees/directors' report and from the requirement to prepare a strategic report.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2025

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2025

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2025

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of
Bell Tindle Williamson LLP
Chartered Accountants & Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

22nd December 2025

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Revaluation Reserve</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
INCOME:						
Donations and Legacies	3	68,958	164,534	-	233,492	101,966
Income from Other Trading Activities	4	71,191	-	-	71,191	63,223
Investment Income	5	10,344	-	-	10,344	6,696
Income from charitable activities	6	2,326,318	-	-	2,326,318	2,209,339
TOTAL INCOME		2,476,811	164,534	-	2,641,345	2,381,224
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	22,129	-	-	22,129	18,483
Expenditure on Charitable Activities	8	2,238,201	122,380	-	2,360,581	2,198,656
Donations and Legacies Transfer		-	-	-	-	22,500
TOTAL EXPENDITURE		2,260,330	122,380	-	2,382,710	2,239,639
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		216,481	42,154	-	258,635	141,585
RECONCILIATION OF FUNDS						
Transfer Between Funds		87,315	(87,315)	-	-	-
Total Funds Brought Forward		2,284,897	228,668	18,109	2,531,674	2,390,089
TOTAL FUNDS CARRIED FORWARD		2,588,693	183,507	18,109	2,790,309	2,531,674

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.


The notes on pages 40 to 53 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2025

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,877,386		1,712,759
CURRENT ASSETS					
Stocks	13	6,125		4,817	
Debtors	14	159,525		340,373	
Bank and Cash Balances		869,927		590,709	
		<u>1,035,577</u>		<u>935,899</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR					
	15	<u>122,654</u>		<u>116,984</u>	
NET CURRENT ASSETS			912,923		818,915
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,790,309</u>		<u>2,531,674</u>
Unrestricted Funds	20		2,588,693		2,284,897
Restricted Funds	20		183,507		228,668
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>2,790,309</u>		<u>2,531,674</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 22nd December 2025 and are signed on their behalf by:



.....
T. P. CHRISP
Chairman

Company Registration Number 02152943

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2025

	<u>Note</u>	<u>2025</u> £	<u>2024</u> £
Cash flows from operating activities	22	<u>487,031</u>	<u>(33,569)</u>
Cash flows from investing activities			
Interest received		10,344	6,696
Purchase of tangible fixed assets		(218,157)	(7,470)
Proceeds from sale of tangible fixed assets		-	5,208
Cash used in investing activities		<u>(207,813)</u>	<u>4,434</u>
Increase / (decrease) in cash and cash equivalents in the year		279,218	(29,135)
Cash and cash equivalents at 31st March 2024		590,709	619,844
Total cash and cash equivalents at 31st March 2025		<u>869,927</u>	<u>590,709</u>

The notes on pages 40 to 53 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

c) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

1 ACCOUNTING POLICIES *(continued)*

d) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

f) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) Tangible Fixed Assets and Restricted Funds

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

1 ACCOUNTING POLICIES *(continued)*

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

	<u>%</u>	
Motor Vehicles	25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

i) Stocks

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

k) Cash at Bank and in Hand

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

l) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount received.

m) Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

1 ACCOUNTING POLICIES *(continued)*

n) Defined Contribution Pension Plans

Contributions to defined contribution pension 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.

o) Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2 LEGAL STATUS

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

3 DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Day Activities	1,138	-	1,138	301
Nursery	7,667	-	7,667	2
Central Services	60,153	-	60,153	30,063
Miscellaneous Projects	-	-	-	-
	<u>68,958</u>	<u>-</u>	<u>68,958</u>	<u>30,366</u>
<i>Grants Receivable:</i>	-	164,534	164,534	71,600
TOTAL INCOME	<u>68,958</u>	<u>164,534</u>	<u>233,492</u>	<u>101,966</u>

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

3 DONATIONS AND LEGACIES *(continued)*

The charity was very grateful to receive the following grants during the year:

	<u>£</u>
Jill & Norman Franklin Trust	40,000
The Ridley Family Charity	5,000
R.W. Mann Trust	2,000
Hadrian Trust	1,000
Frazer Trust	2,000
The Rothley Trust	900
The Sobell Foundation	5,000
The Beatrice Laing Trust	5,000
The Bailey Thomas Charitable Fund	5,000
The David Solomons Charitable Trust	750
The Boshier-Hinton Foundation	500
Northumberland County Council	97,384
	164,534

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities	10,514	-	10,514	9,187
Nursery	60,677	-	60,677	54,036
	71,191	-	71,191	63,223

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	10,344	-	10,344	6,696
	10,344	-	10,344	6,696

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,694,016	-	1,694,016	1,574,763
Day Activities	216,255	-	216,255	191,614
Nursery	197,316	-	197,316	178,744
Miscellaneous Projects	-	-	-	36,480
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	216,047	-	216,047	223,689
	<u>2,323,634</u>	<u>-</u>	<u>2,323,634</u>	<u>2,205,290</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	192	-	192	1,138
<i>Miscellaneous Income:</i>				
Residential Service/Living Support	1,068	-	1,068	-
Day Activities	1,104	-	1,104	94
Nursery	308	-	308	-
Central Services	12	-	12	21
Miscellaneous Projects	-	-	-	30
<i>Sale of Assets</i>				
Nursery	-	-	-	2,766
	<u>2,684</u>	<u>-</u>	<u>2,684</u>	<u>4,049</u>
TOTAL INCOME	<u>2,326,318</u>	<u>-</u>	<u>2,326,318</u>	<u>2,209,339</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Day Activities:</i>				
Purchases	718	-	718	1,510
	<u>718</u>	<u>-</u>	<u>718</u>	<u>1,510</u>
<i>Nursery:</i>				
Opening Stock	3,917	-	3,917	3,916
Purchases	22,720	-	22,720	16,974
Closing Stock	(5,226)	-	(5,226)	(3,917)
	<u>21,411</u>	<u>-</u>	<u>21,411</u>	<u>16,973</u>
TOTAL COST OF RAISING FUNDS	<u>22,129</u>	<u>-</u>	<u>22,129</u>	<u>18,483</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service		Day Activities		Nursery		Central Services		Lionhearts Projects		2025 Total	Residential Service	Day Activities	Nursery	Central Services	Lionhearts Projects	2024 Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted							
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Property Costs																	
Rent & Rates	28,858	-	26,472	-	1,553	-	13,148	-	-	-	70,031	33,861	22,817	1,493	12,813	-	70,984
Light & Heat	10,129	-	8,936	-	2,863	-	-	-	-	-	21,928	6,472	7,171	2,987	6,472	-	16,630
Repairs and Maintenance	27,848	-	3,347	-	18,716	-	3,249	-	-	-	53,160	33,146	2,565	20,799	6,662	163	63,335
Cleaning	4,206	-	1,604	-	4,041	-	58	-	-	-	9,909	3,691	1,508	3,811	20	26	9,056
Insurance	23,010	-	912	-	5,874	-	1,026	-	-	-	30,822	18,074	922	6,266	862	-	26,124
	94,051	-	41,271	-	33,047	-	17,481	-	-	-	185,850	95,244	34,983	35,356	20,357	189	186,129
Client Costs																	
Holidays, Outings and Celebrations	1,182	-	97	-	266	-	1,854	-	-	-	3,399	1,422	-	205	1,357	-	2,984
Activity Group	36	-	-	-	204	-	-	-	-	-	240	-	11	-	-	-	11
Food and Provisions	11,056	-	9,086	-	532	-	103	-	-	-	20,777	10,300	7,021	554	47	61	17,983
Social Training Escort	6,275	-	-	-	-	-	-	-	-	-	6,275	6,117	-	-	-	1,000	7,117
Wages	867,518	122,380	161,754	-	193,051	-	-	-	-	-	1,344,703	854,523	155,951	161,065	-	65,735	1,237,274
Recruitment Costs	967	-	147	-	147	-	58	-	-	-	1,319	1,067	126	96	49	102	1,440
Motor and Travel	166,798	-	100	-	21,392	-	4,880	-	-	-	193,170	123,043	130	15,187	3,167	16,137	157,664
Protective Clothing	-	-	120	-	1,423	-	-	-	-	-	1,543	-	92	1,237	-	-	1,329
	1,053,832	122,380	171,304	-	217,015	-	6,895	-	-	-	1,571,426	996,472	163,331	178,344	4,620	83,035	1,425,802
Management and Administration																	
Wages	-	-	-	-	-	-	403,134	-	-	-	403,134	-	-	-	322,296	-	322,296
Telephone and TV Costs	9,653	-	2,693	-	3,160	-	2,779	-	-	-	18,285	10,167	2,180	1,594	2,016	988	16,945
Postage Printing and Stationery	4,074	-	791	-	729	-	4,460	-	-	-	10,054	2,481	942	398	3,411	363	7,595
Advertising and Recruitment	318	-	-	-	150	-	8,738	-	-	-	9,206	-	-	120	6,332	-	6,452
Training	619	-	623	-	774	-	1,485	-	-	-	3,501	1,941	302	2,052	688	-	4,983
Subscriptions and Donations	-	-	877	-	2,400	-	1,495	-	-	-	4,772	-	799	1,245	570	-	2,614
Health and Safety	1,674	-	136	-	404	-	134	-	-	-	2,348	1,430	207	492	33	-	2,162
Sundry Expenses	-	-	-	-	-	-	40	-	-	-	40	40	-	-	91	-	131
Consultancy and Professional Fees	32,605	-	-	-	-	-	9,020	-	-	-	41,625	32,200	-	-	13,727	-	45,927
Entertaining and Conference Costs	-	-	-	-	-	-	7	-	-	7	-	-	-	-	-	-	-
Accountancy	-	-	-	-	-	-	17,895	-	-	-	17,895	-	-	-	16,798	-	16,798
Governance Costs	-	-	-	-	-	-	10,300	-	-	-	10,300	-	-	-	10,640	-	10,640
Irrecoverable Input Vat	-	-	-	-	11,514	-	15,539	-	-	-	27,053	-	-	7,273	17,372	-	24,645
	48,943	-	5,120	-	19,131	-	475,026	-	-	-	548,220	48,259	4,430	13,174	393,974	1,351	461,188
Finance Costs																	
Bank Charges	-	-	-	-	588	-	759	-	-	-	1,347	-	-	553	1,235	-	1,788
Depreciation	23,963	-	1,817	-	14,933	-	12,818	-	-	-	53,531	23,866	2,064	17,650	16,787	-	60,367
Authorised Push Payment Fraud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,934	-	62,934
Bad Debts	-	-	-	-	207	-	-	-	-	-	207	-	-	-	-	448	448
	23,963	-	1,817	-	15,728	-	13,577	-	-	-	55,085	23,866	2,064	18,203	80,956	448	125,537
TOTAL CHARITABLE COSTS	1,220,789	122,380	219,512	-	284,921	-	512,979	-	-	-	2,360,581	1,163,841	204,808	245,077	499,907	85,023	2,198,656

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
Audit	10,300	10,640
Depreciation	53,531	60,367
<i>Operating lease costs:</i>		
Motor vehicles	87,331	67,885
Property	49,671	45,916
Telephone equipment	1,451	1,451
	<u>1,451</u>	<u>1,451</u>

10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
Residential Service	867,518	122,380	989,898	854,523
Day Activities	161,754	-	161,754	155,951
Nurseries	193,051	-	193,051	161,065
Central Services	403,134	-	403,134	322,296
Lionhearts Project	-	-	-	65,735
	<u>1,625,457</u>	<u>122,380</u>	<u>1,747,837</u>	<u>1,559,570</u>

Staff costs include: Employers National Insurance costs of £143,553 (2024: £120,790) and a defined contribution pension charge of £31,974 (2024: £27,762).

Two members of staff received emoluments in excess of £60,000 (2024: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £96,524 (2024: £90,523) for his services as Finance Director/Trustee. Another trustee was paid £33,638 (2024: £9,440) for her services as Philanthropy and Marketing Manager and one further trustee was paid £29,269 (2024: £28,186) for his services as a consultant. No other remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year.

Other than as noted above, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, the philanthropy and marketing manager, Mrs L Tweddle and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £233,901 (2024: £198,257).

11 STAFF NUMBERS

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

	<u>2025</u> <u>Number</u>	<u>2024</u> <u>Number</u>
Accommodation	46	42
Workshops and Day Services	13	13
Central Services	9	8
	<u>68</u>	<u>63</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Motor Vehicles</u> £	<u>Fixtures & Fittings</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
COST					
At 1st April 2024	1,669,024	87,166	21,187	394,792	2,172,169
Additions	140,611	-	-	77,546	218,157
Disposals	-	(450)	(6,598)	(33,274)	(40,322)
At 31st March 2025	<u>1,809,635</u>	<u>86,716</u>	<u>14,589</u>	<u>439,064</u>	<u>2,350,004</u>
DEPRECIATION					
At 1st April 2024	100,915	62,523	15,939	280,033	459,410
Charge for year	16,755	6,161	1,622	28,992	53,530
Disposals	-	(450)	(6,598)	(33,274)	(40,322)
At 31st March 2025	<u>117,670</u>	<u>68,234</u>	<u>10,963</u>	<u>275,751</u>	<u>472,618</u>
NET BOOK VALUE					
At 31st March 2025	<u>1,691,965</u>	<u>18,482</u>	<u>3,626</u>	<u>163,313</u>	<u>1,877,386</u>
At 31st March 2024	<u>1,568,109</u>	<u>24,643</u>	<u>5,248</u>	<u>114,759</u>	<u>1,712,759</u>

13 STOCKS

	<u>2025</u> £	<u>2024</u> £
Nursery	5,225	3,917
Old Chandlery	900	900
	<u>6,125</u>	<u>4,817</u>

14 DEBTORS

	<u>2025</u> £	<u>2024</u> £
Trade Debtors	12,823	167,280
Prepayments and Accrued Income	56,395	74,706
The Woodfuel Centre CIC	88,663	98,367
Value Added Tax	1,456	-
Other Debtors	188	20
	<u>159,525</u>	<u>340,373</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

15 CREDITORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	26,166	21,800
Accruals	62,164	60,117
Other Creditors	-	114
PAYE and NIC	34,324	33,933
Value Added Tax	-	1,020
	<u>122,654</u>	<u>116,984</u>

16 COMMITMENTS UNDER OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Not later than one year	124,790	84,688
Later than 1 year and not later than 5 years	189,190	59,552
Later than 5 years	-	-
	<u>313,980</u>	<u>144,240</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

17 TAXATION

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 ANALYSIS OF NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,877,386	-	1,877,386
Current Assets	852,070	183,507	1,035,577
Current Liabilities	(122,654)	-	(122,654)
	<u>2,606,802</u>	<u>183,507</u>	<u>2,790,309</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,712,759	-	1,712,759
Current Assets	707,211	228,688	935,899
Current Liabilities	(116,984)	-	(116,984)
	<u>2,302,986</u>	<u>228,688</u>	<u>2,531,674</u>

19 AUDITORS REMUNERATION

		<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	10,300	10,640
	Accountancy	15,625	14,680
	Payroll and Pension Services	2,600	2,436
		<u>28,525</u>	<u>27,756</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

20 STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2024</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2025</u> <u>£</u>
Unrestricted Funds :					
<i>General</i>	2,284,897	87,315	2,476,811	(2,260,330)	2,588,693
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
29 May 61 Charitable Trust	6,832	-	-	(6,832)	-
The Sylvia Waddilove Foundation	2,833	-	-	(2,833)	-
The D'Oyly Carte Charitable Trust	3,000	-	-	(3,000)	-
The Garfield Weston Foundation	8,000	-	-	(8,000)	-
Jill & Norman Franklin Trust	-	40,000	-	(40,000)	-
The Ridley Family Charity	-	5,000	-	(5,000)	-
R.W. Mann Trust	-	2,000	-	(2,000)	-
Hadrian Trust	-	1,000	-	(1,000)	-
Frazer Trust	-	2,000	-	(2,000)	-
The Rothley Trust	-	900	-	(900)	-
The Sobell Foundation	-	5,000	-	(5,000)	-
The Beatrice Laing Trust	-	5,000	-	(5,000)	-
The Bailey Thomas Charitable Fund	-	5,000	-	(5,000)	-
The David Solomons Charitable Trust	-	750	-	(750)	-
	20,665	66,650	-	(87,315)	-
Restricted Funds:					
<i>Revenue Grants</i>					
The Edward Gostling Foundation	200,003	-	-	(24,996)	175,007
Community Foundation	8,000	-	-	-	8,000
The Boshier-Hinton Foundation	-	500	-	-	500
Northumberland County Council	-	-	97,384	(97,384)	-
	208,003	500	97,384	(122,380)	183,507
	2,531,674	154,465	2,574,195	(2,470,025)	2,790,309

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

20 STATEMENT OF FUNDS *(continued)*

Unrestricted Funds

These are funds which the trustees are free to use in accordance with the charity's objectives.

Revaluation Reserve

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Capital Grants

29 May 61 Charitable Trust	Monies received to create a building extension.
The Sylvia Waddilove Foundation	Monies received to create a building extension.
The D'Oyly Carte Charitable Trust	Monies received to support the Barren Land project.
The Garfield Weston Foundation	Monies received to create a building extension.
Jill & Norman Franklin Trust	Monies received to support the Barren Land project.
The Ridley Family Charity	Monies received to support the Barren Land project.
R.W. Mann Trust	Monies received to create a building extension.
Hadrian Trust	Monies received to support the Barren Land project.
Frazer Trust	Monies received to support the Barren Land project.
The Rothley Trust	Monies received to support the Barren Land project.
The Sobell Foundation	Monies received to support the Barren Land project.
The Beatrice Laing Trust	Monies received to support the Barren Land project.
The Bailey Thomas Charitable Fund	Monies received to support the Barren Land project.
The David Solomons Charitable Trust	Monies received to support the Barren Land project.

Revenue Grants

The Edward Gostling Foundation	Monies received to support living support services.
Community Foundation	Monies received to upgrade kitchen.
The Boshier-Hinton Foundation	Monies received to support client outings.
Northumberland County Council	Monies received to support outreach clients.

Transfer Between Funds

£87,315 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

21 ANALYSIS OF CHANGES IN NET DEBT

	<u>At</u> <u>1 Apr 2024</u> <u>£</u>	<u>Cashflows</u> <u>£</u>	<u>At</u> <u>31 Mar 2025</u> <u>£</u>
Cash at bank and in hand	590,709	279,218	869,927

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

22 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	258,635	141,585
Depreciation	53,530	60,367
Profit on Disposal of Assets	-	(2,766)
Interest Income	(10,344)	(6,696)
Increase in Stock	(1,308)	(1)
Decrease/(increase) in Debtors	180,848	(223,309)
Increase/(decrease) in Creditors	5,670	(2,749)
	<u>487,031</u>	<u>(33,569)</u>

23 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T. P. Chrisp and G. Moore are also a directors of the The Woodfuel Centre CIC.

In the year to 31st March 2025, Blyth Star Enterprises Limited received a management charge of £192 (2024: £1,138) and a donation of £60,000 (2024: £30,000) from The Woodfuel Centre CIC. Grants received of £Nil (2024: £22,500) in respect of the purchase of an electric vehicle and employment of a support worker were transferred to The Woodfuel Centre CIC during the year.

At 31st March 2025 The Woodfuel Centre CIC owed £88,663 (2024: £98,367) to Blyth Star Enterprises Limited and this is shown in year end debtors.

Blyth Star Enterprises Limited continue to provide administrative support free of charge to The Woodfuel Centre CIC.

The directors had no material interest in any other transaction entered into by the charity during the year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

24 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	55	690,342	664,816
DAY ACTIVITIES	56	8,781	34,478
NURSERY PROJECT	57	(40,364)	(26,502)
CENTRAL SERVICES	58	(442,278)	(458,989)
LIONHEARTS PROJECTS	59	-	(48,513)
		<u>216,481</u>	<u>165,290</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	216,481	165,290
REVENUE GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(24,996)	(72,805)
GRANTS RECEIVED	67,150	71,600
GRANTS TRANSFERRED	-	(22,500)
NET MOVEMENT IN FUNDS IN YEAR	<u>258,635</u>	<u>141,585</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
<u>INCOME</u>		
<i>Provision of Client Services:</i>		
Care Management	1,694,016	1,574,763
Housing Benefit	216,047	223,689
<i>Other Income:</i>		
Grants	122,380	30,205
Training	1,068	-
Students	-	-
	<u>2,033,511</u>	<u>1,828,657</u>
<u>EXPENDITURE</u>		
Wages	971,832	839,618
Staff Pension	18,066	14,905
Recruitment Expenses	967	1,067
Activity Group	36	-
Celebrations	1,182	1,422
Cleaning Materials	4,206	3,691
Social Training Escort	6,275	6,117
Training	619	1,941
Registered Landlord Fees	30,611	29,182
Food Provisions	11,056	10,300
Rent and Rates	28,858	33,861
Heat and Light	10,129	6,472
Motor and Travel Expenses	166,798	123,043
Advertising and Promotions	318	-
Printing Postage and Stationery	4,074	2,481
Telephone	9,064	9,588
TV Costs	589	579
Repairs and Renewals	26,351	28,169
Equipment Hire and Maintenance	1,497	4,977
Insurance	23,010	18,074
Professional Fees	1,994	3,018
Health and Safety	1,674	1,430
Depreciation	23,963	23,866
Sundry Expenses	-	40
	<u>1,343,169</u>	<u>1,163,841</u>
SURPLUS FOR YEAR	<u>690,342</u>	<u>664,816</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

DAY ACTIVITIES

	<u>2025</u>		<u>2024</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales		10,514		9,187
Cost of Sales		718		1,510
Net Trading Profit		<u>9,796</u>		<u>7,677</u>
<u>OTHER INCOME</u>				
Grants	-		39,600	
Training	1,068		-	
Donations	1,138		301	
Sundry Income	-		94	
Client Contribution	36		-	
Care Management	<u>216,255</u>		<u>191,614</u>	
		218,497		231,609
		<u>228,293</u>		<u>239,286</u>
<u>EXPENDITURE</u>				
Wages	158,902		153,163	
Staff Pensions	2,852		2,788	
Recruitment Expenses	147		126	
Activity Group	-		11	
Celebrations	97		-	
Cleaning Materials	1,604		1,508	
Protective Clothing	120		92	
Training	623		302	
Food and Provisions	9,086		7,021	
Rent and Rates	26,472		22,672	
Room Hire	-		145	
Heat and Light	8,936		7,171	
Motor and Travel Expenses	100		130	
Printing Postage and Stationery	791		942	
Telephone and Internet	2,308		1,821	
TV Costs	385		359	
Repairs and Renewals	3,059		1,685	
Equipment Hire and Maintenance	288		880	
Insurance	912		922	
Subscriptions	877		799	
Health and Safety	136		207	
Depreciation	<u>1,817</u>		<u>2,064</u>	
		219,512		204,808
SURPLUS FOR YEAR		<u>8,781</u>		<u>34,478</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

STAKEFORD NURSERIES PROJECT

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		60,677		54,036
<u>COST OF SALES</u>				
Opening Stock	3,917		3,916	
Purchases	22,720		16,974	
	<u>26,637</u>		<u>20,890</u>	
Closing Stock	5,226		3,917	
		<u>21,411</u>		<u>16,973</u>
		39,266		37,063
<u>OTHER INCOME</u>				
Donations and Gift Aid	7,667		2	
Profit on Sale of Assets	-		2,766	
Client Contribution	308		-	
Care Management	197,316		178,744	
		<u>205,291</u>		<u>181,512</u>
		244,557		218,575
<u>EXPENDITURE</u>				
Wages	189,166		157,661	
Staff Pension	3,885		3,404	
Recruitment Expenses	147		96	
Celebrations	121		205	
Activity Group	204		-	
Cleaning Materials	4,041		3,811	
Protective Clothing	1,423		1,237	
Outings	145		-	
Training	774		2,052	
Food Provisions	532		554	
Rent and Rates	1,553		1,493	
Heat and Light	2,863		2,987	
Motor and Travel Expenses	21,392		15,187	
Advertising and Promotions	150		120	
Printing Postage and Stationery	729		398	
Telephone	2,991		1,435	
TV Costs	169		159	
Repairs and Renewals	12,979		14,753	
Equipment Hire and Maintenance	5,737		6,046	
Insurance	5,874		6,266	
Subscriptions	2,400		1,245	
Bank Charges & Interest	588		553	
Bad Debts	207		-	
Health and Safety	404		492	
Depreciation	14,933		17,650	
Irrecoverable Input Vat	11,514		7,273	
		<u>284,921</u>		<u>245,077</u>
DEFICIT FOR YEAR		<u>(40,364)</u>		<u>(26,502)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

CENTRAL SERVICES

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>OTHER INCOME</u>				
Management Charges		192		1,138
Grants		-		3,000
Donations and Gift Aid		60,153		30,063
Miscellaneous Income		12		21
Bank Interest Received		10,344		6,696
		<u>70,701</u>		<u>40,918</u>
 <u>EXPENDITURE</u>				
Wages	395,963		316,643	
Staff Pension	7,171		5,653	
Recruitment Expenses	58		49	
Cleaning Materials	58		20	
Celebrations	1,854		1,357	
Training	1,485		688	
Entertaining	7		-	
Food and Provisions	103		47	
Rent, Rates and Water	12,786		12,396	
Room Hire	362		417	
Motor and Travel Expenses	4,880		2,917	
Partnership Working	-		250	
Advertising and Promotions	8,738		6,332	
Printing Postage and Stationery	4,460		3,411	
Telephone and Internet	2,700		2,016	
TV Costs	79			
Audit and Accountancy	28,195		27,438	
Consultancy, Legal and Professional Fees	9,020		13,727	
Repairs and Renewals	2,823		6,662	
Equipment Hire and Maintenance	426		-	
Insurance	1,026		862	
Subscriptions	1,475		570	
Donations	20		-	
Bank Charges and Interest	759		1,235	
Health and Safety	134		33	
Sundry Expenses	40		91	
Depreciation	12,818		16,787	
Authorised Push Payment Fraud	-		62,934	
Irrecoverable Input Vat	15,539		17,372	
		<u>512,979</u>		<u>499,907</u>
DEFICIT FOR YEAR		<u>(442,278)</u>		<u>(458,989)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

LIONHEARTS PROJECTS

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>OTHER INCOME</u>				
Care Management		-		36,480
Sundry Income		-		30
		<hr/>		<hr/>
		-		36,510
<u>EXPENDITURE</u>				
Wages	-		64,723	
Staff Pensions	-		1,012	
Recruitment Expenses	-		102	
Social Training Escort	-		1,000	
Food and Provisions	-		61	
Cleaning Materials	-		26	
Motor and Travelling	-		16,137	
Postage and Stationery	-		363	
Telephone	-		988	
Repairs and Renewals	-		28	
Equipment Hire and Maintenance	-		135	
Bad Debts	-		448	
	<hr/>		<hr/>	
		-		85,023
<u>DEFICIT FOR YEAR</u>				
		<hr/>		<hr/>
		-		(48,513)

BLYTH STAR ENTERPRISES LIMITED

England & Wales - Charity number 519443

Accounts



FINANCIAL STATEMENTS

Blyth Star Enterprises Limited -
A Company Limited by Guarantee

Company Registration Number [02152943](#)
Registered Charity Number [519443](#)

31st MARCH 2024

Bell Tindle Williamson LLP
Chartered Accountants and Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY





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The following pages do not form part of the financial statements:

Detailed Analysis of Income and Expenditure.....	59-64
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“

I absolutely love it here, you can just be you, with noone judging you.

Blyth Star Service User.

REPORT OF THE TRUSTEES

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31st March 2024, which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).





CHAIRMAN'S STATEMENT

I am pleased to present the Annual Report for Blyth Star Enterprises Limited for the financial year ending 31 March 2024.

This has been a year of both great challenge and remarkable achievement, as we continue to provide crucial adult social care day and living support services to individuals with complex mental health needs and learning disabilities.

Throughout the year, we have remained committed to our core mission of enabling people to live meaningful and fulfilling lives, no matter the barriers they face. Our services have become even more vital as the societal impacts of mental health and learning disabilities continue to rise, and demand for our support has increased accordingly.

The past year, a one of resilience and progress, has seen a challenging external environment, with ongoing strains on public sector funding, increasing demand for services, and the continued recovery from the lasting effects of the COVID-19 pandemic. Despite these pressures, our dedicated staff, volunteers, and supporters have ensured that we continued to deliver high quality services to the individuals who depend on us.

Our day services and living support services have provided thousands of hours of tailored, person-centred care. All of our services are delivered as individualised care packages where we focus on helping people achieve their goals and gain greater independence. We remain proud of the work we do to promote dignity, choice, and inclusion in all aspects of the lives of those we serve.

During this year we again saw organic growth within our services through natural expansion to meet need, establishing new partnerships and strengthening existing ones to widen access to our services. We have been able to support a larger number of individuals across different communities, creating pathways to social inclusion, skill development and enhanced well-being.

Our impact is best illustrated by the personal stories of those we support. This year, more individuals than ever have transitioned to independent or supported living arrangements, completed vocational training, and achieved greater social participation all thanks to the tireless work of our team and the resilience of those we are privileged to serve.

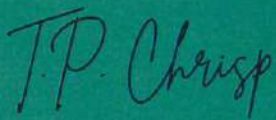
As we look to the future, we recognise the ongoing challenges posed by an evolving social care landscape. However, we also see opportunities. We are committed to innovating our service delivery model to ensure that we remain adaptable and responsive to the changing needs of the individuals and communities we support.

Our strategic priorities for the coming year include strengthening further our financial resilience through diversified income streams and prudent management, ensuring that we can continue to provide high quality services. This will also allow us to continue investing in our workforce, providing training and development to ensure our staff continue to lead with excellence, compassion and skill. As ever, we will work to enhance collaboration with the local authority, healthcare providers and community organisations to improve service integration and advocate for better social care policy.

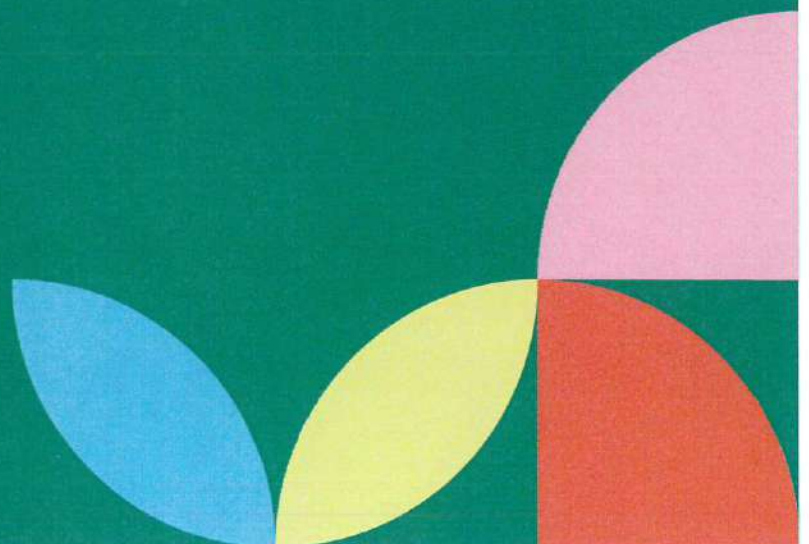
I would like to express my deep gratitude to our Trustees, whose unwavering commitment and guidance have been invaluable in navigating this year's challenges. I also extend my heartfelt thanks to our management team and staff, who work tirelessly every day to make a tangible difference in people's lives.

Finally, I would like to thank our funders, partners, and supporters. Your generosity and belief in our mission enable us to continue our vital work. Together, we will continue to champion the rights and wellbeing of individuals with mental ill health and learning disabilities.

We look to the future with hope, optimism, and a renewed sense of purpose. I am confident that with your continued support, we will build on our successes and continue to make a lasting impact in the years ahead.

A handwritten signature in black ink that reads "T.P. Crisp". The signature is written in a cursive, slightly slanted style.

Tim P. Crisp JP
Executive Chairman





CHIEF EXECUTIVE STATEMENT

Looking back at 2023/24, I feel extremely proud at what we have achieved and I am filled with appreciation towards our dedicated workforce who are the ones who have helped to make it all happen.

The past year has seen substantial organic growth across all of our departments and as a result, we have been able to create a number of new jobs for local people to help us meet the ever-increasing need for specialist mental health support in Northumberland. By growing our organisation in line with demand, we are enabling more adults than ever before who live with complex mental health needs and learning disabilities to stay safe and well and remain as independent as possible, while also ensuring the stability of Blyth Star as an employer.

Our team continues to work closely with our partner agencies in order to provide a cohesive and consistent quality of support, which in turn enables us to provide the right support at the right time to the right people - capitalising on people's choices and supporting them to live fulfilling, healthy and engaged lives within their communities.

As an Organisation, we have always strived to remain true to our purpose and our core values – Somewhere to Live, Somewhere to Work and Someone to Care – continue to give purpose and direction to everything we do.

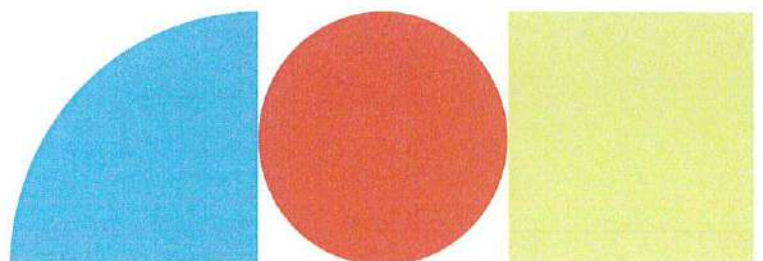
Through commentary and review, our beneficiaries and stakeholders advise us that the support Blyth Star Enterprises provides to vulnerable adults is essential to their health and wellbeing, community presence and sense of belonging. Whilst this kind of positive feedback is great to receive and serves as an affirmation that Blyth Star is indeed serving its intended purpose, it does provide added pressure to ensure the charity's continued success against the backdrop of an ever-evolving social care landscape.

With the future set firmly in our sights, we have taken huge steps in 2023/24 to make improvements to our services in a number of core areas, as well as further develop our infrastructure to help streamline our operations and sure-up Blyth Star's success into 2024/25 and beyond. Together with the expansion of our Outreach Services in both the north and south of the county, and the development and roll out of a series of bespoke training programmes endorsed by the awarding organisation, NOCN, we have seen innovation in our Day Services which offer services to the general public which have resulted in commercial successes – further strengthening our financial position and helping to provide new and exciting activities for our service users to engage with.

Finally, I would like to take this opportunity to say thank you to all of Blyth Star Enterprises employees, partners and Trustees for their continued support. It is this support and dedication which enables us to effectively deliver our key objectives and maintain our values year after year whilst supporting the people at the heart of our Charity and for this, we are incredibly grateful.

J. DIXON

Julie Dixon
Chief Executive Officer



OUR PURPOSES AND ACTIVITIES

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

ABOUT US

Blyth Star Enterprises works alongside people aged 18 and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their local communities.

We support people to develop and take control of their own lives using a person-centred approach focused on rehabilitation and recovery. Our services include:

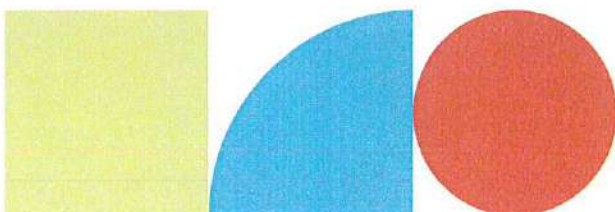
- ☀ Living Support
- ☀ Day Services
- ☀ Life Coaching
- ☀ Community Residential Rehabilitation
- ☀ Training and Employment Training
- ☀ Social and Leisure Activities

OUR VISION

People with individual needs living the life they choose.

The organisation is based upon three fundamental principles:

Somewhere to **Live**, Somewhere to **Work**, Someone to **Care**.



WHERE WE WORK

We are a local organisation operating primarily in the South East of Northumberland, which contains some of the most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person-centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit, train and support our staff to help people to maximise their independence and to have choice and control over their lives.

OUR MISSION

For people with mental ill health;

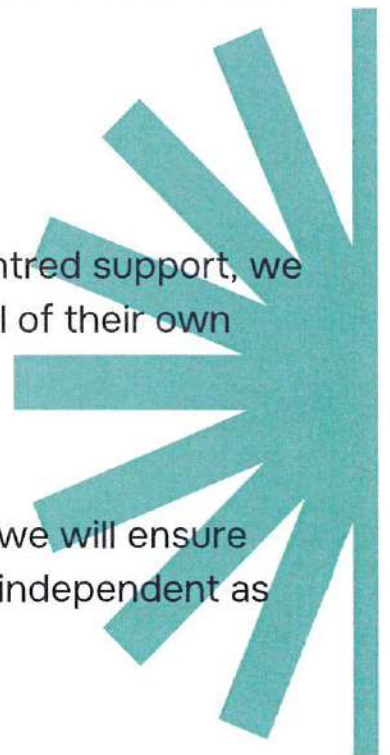
Through recovery focused, age appropriate and person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

For people with learning and other disabilities;

By delivering a range of flexible care and support services, we will ensure that people living with learning and other disabilities are as independent as possible and connected with their local communities.

OUR VALUES

- Treat people with dignity and respect
- Give people power to make choices
- Support people to be involved with their communities
- Take responsibility for our actions and act fairly
- Be honest, open and accountable
- Listen to ensure we deliver agreed plans and outcomes
- Encourage skill and expertise throughout the organisation
- Welcome and support innovation and new ideas to maximise our impact
- Promote leadership and learning



OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

SUMMARY OF OBJECTS AS SET OUT IN THE GOVERNING DOCUMENT

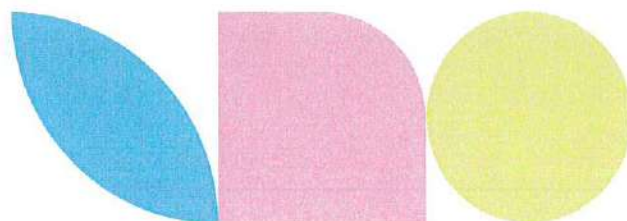
The charitable objects are:

- To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.
- The provision of community residential rehabilitation, living support, day services, training and employment training services.

STRATEGIES FOR ACHIEVING OBJECTIVES

In order to achieve the objectives, the Charity provides community residential rehabilitation, living support, day services, training and employment training services, advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and other neighbouring Local Authority areas.

Blyth Star Enterprises Limited is very involved in the local community and as such, is indebted to a number of local businesses for their support and volunteers who provide their services without financial reward.





ACHIEVEMENTS AND PERFORMANCE

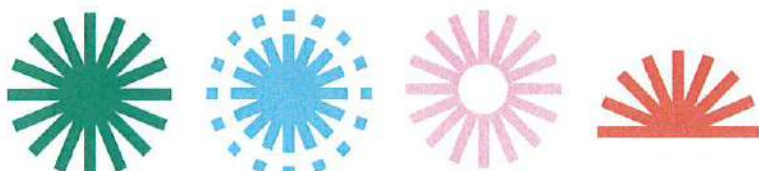
GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

REVIEW OF ACTIVITIES - OVERVIEW

Blyth Star Enterprises Limited has continued to maintain its primarily organic service growth and innovative modernisation across all areas of the organisation. Our actual impact remains focused on our Organisations' principles of Somewhere to Live, Somewhere to Work and Someone to Care.

The Organisations' services are delivered across two key areas: Living Support Services and Day Services.





LIVING SUPPORT SERVICES

The 2023-2024 financial year has been very successful for Blyth Star's Living Support Services.

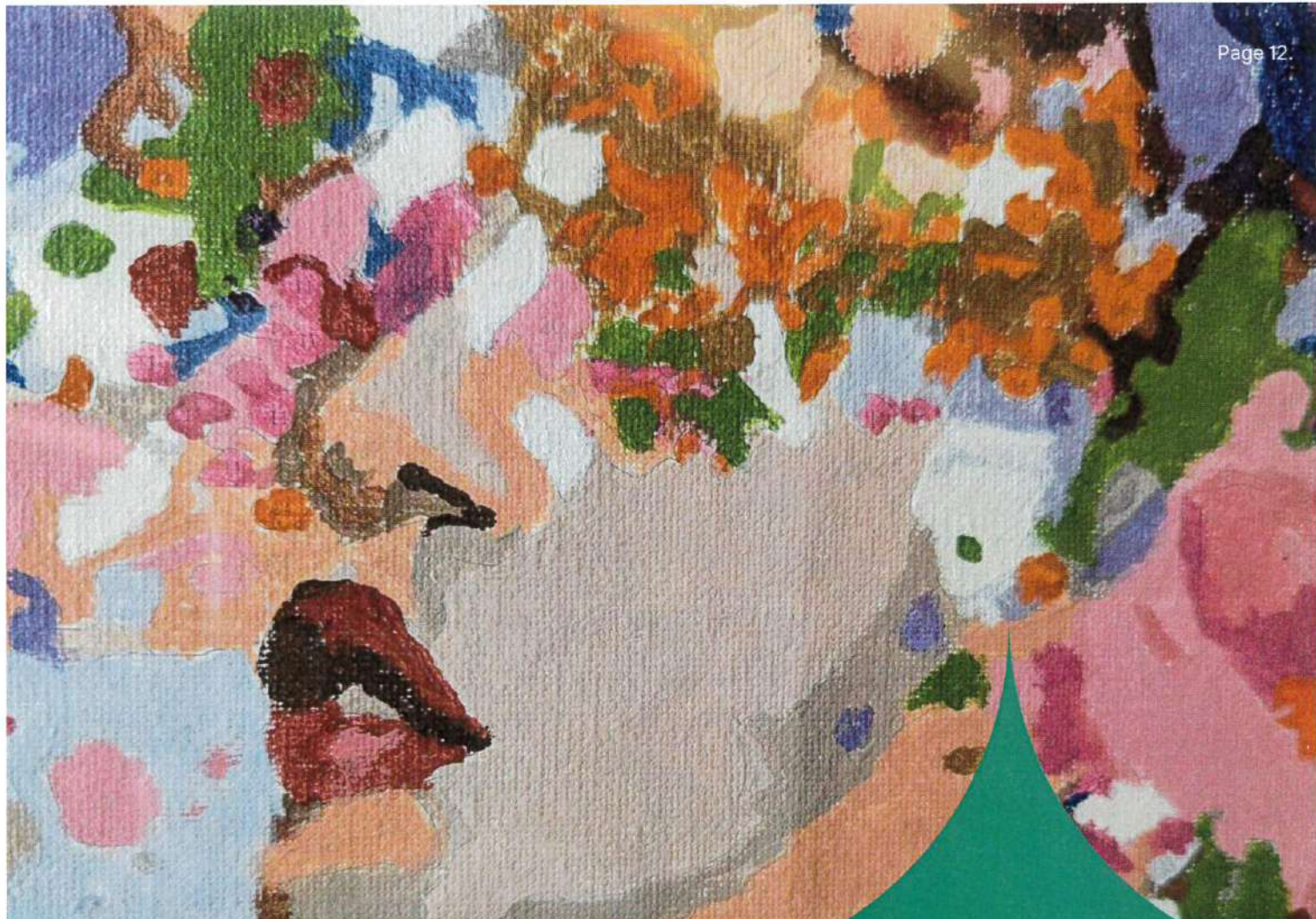
All of our independent supported living accommodation within our apartment buildings - Custom House and Bradbury's Old Chandlery, have remained occupied throughout the period; one service user even successfully moved into his own property in the community with support from Blyth Star's outreach service, but we already had a new service user commissioned and ready to move in once the flat had been refurbished.

The two bungalows that Blyth Star own and operate as part of our outreach service both have tenants who are very content and we have been exploring the possibility of acquiring more properties in the community.

Referrals to outreach remain healthy with new service users on a waiting list and care managers regularly requesting increased support for existing service users within the community. We have been able to create new jobs for both full-time and bank staff in order to keep up with the increased demand for our services which will help us to support more individuals moving forward.

One of the big capital projects that we had hoped to complete within the period was an extension to the ground floor communal area of Custom House to create a larger shared lounge space and kitchen for residents. Unfortunately, due to delays in contractors getting started with the works, this is now due for completion later in the year.





DAY SERVICES (OVERVIEW)

While we seek to develop the potential of all individuals who attend Blyth Star's services, it is important to understand individuals' limitations too. Many of the service users that we work with are, for the most part, not able to enter competitive employment market due to the nature of their disabilities, which is why we provide sheltered work environments and seek to make these as real and as empowering as possible.

We currently have approximately 140 people using these services, of which two thirds are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.





THE STEAMBOAT

Building on the success of the past year, where we saw exponential growth in demand for our services, the 2023-24 financial period has been another remarkable year at The Steamboat. Our referrals are increasing organically month on month and we now support 55 service users, ranging in age from 21 to 80.

With growth in demand, we have had to increase our staff headcount, taking on two additional bank staff with different skill sets to support our full and part-time members of staff. We also have two service users who, during the period, have completed their Level 1 and 2 certificates in Food Hygiene so they can support staff and fellow service users in the kitchen.



LIVING SKILLS

While we have always offered elements of Living Skills support and training at The Steamboat, over the past year, we have taken steps towards formalising this into a modular framework of training, similar to the programmes we have in place at The Woodfuel Centre and Stakeford Nurseries.

The programme we have developed will take one year for service users to complete and contains five separate units, designed to cover all aspects of essential living – basic health and safety, healthy eating and lifestyle, time telling, basic IT and cybersecurity and culminating in a reflective, self-led art project.

The course material has been submitted to the awarding organisation, NOCN, for external endorsement and we will begin delivering the programme once this has been received. In the meantime, we have started a healthy eating regime and service users can get weighed weekly and given advice around diet and nutrition.



DAY TRIPS

Our service users do like to get out and about and to explore new places. When the weather is nice, we go out and have walks locally to the park and the beach, but to make it easier for The Steamboat to plan trips further afield, Carol Boyd, Manager at The Steamboat learned how to drive Blyth Star's minibus in the spring. This has enabled service users to enjoy educational trips around Northumberland and to Beamish Open Air Museum.

ARTS AND CRAFTS

Arts and crafts are very important to our service users who attend The Steamboat. From knitting to crochet and watercolour painting to textiles, many of our service users are highly creative and find the time that they spend engaging in arts and crafts very important to their sense of wellbeing. During this financial period, we started working on a big group project to create a fidget blanket – a kind of sensory aid which is used to support people with dementia. Each service user created their own sensory 'square' and the squares were then sewn together to make the blanket. The service users enjoyed this project so much, they have gone on to make two more and we intend to donate these to a local care home in due course.

Another creative project the service users at The Steamboat enjoyed engaging with was in the run up to Easter. The Woodwork Department made a series of wooden rabbit-shaped boxes which our service users thoroughly enjoyed painting and making pom pom tails for. The finished boxes were then sold at Morpeth market.





STAKEFORD NURSERIES

The past year, from April 2023 to March 2024, has been a year of growth and development for the Stakeford Nurseries team. Our gardening and nursery services saw an expansion in both projects and customers, while internal training and team development continued to enhance our workforce capabilities. Notable achievements include the successful expansion of retail capabilities and community involvement through various events and outreach programmes.



Our nursery products remained in high demand throughout the year. In June, the EPBC planters were distributed, and community planters were refreshed and planted up, enhancing the local environment and supporting community engagement.

The organics department continues to work in line with our sustainability goals, having successfully renewed our Soil Association registration in August 2023. This renewal demonstrates our commitment to organic principles and environmentally responsible practices.

From a staff perspective, Graham Carr, Horticultural Services Manager at Stakeford Nurseries embarked on a professional development journey by starting the Level 4 Lead Practitioner in Adult Care course in April 2023 in a bid to provide a higher level of frontline support to our service users.





GARDENING TEAM PERFORMANCE

The gardening team began the year with a near-full diary of customers, and any remaining gaps were promptly filled by new clients throughout the year. This consistency in demand is a testament to the excellent service our team provides. A notable achievement for the team was the renewal of our contract with the Port of Blyth, securing an important partnership that will continue to bolster our service portfolio.

Additionally, our Garden Maintenance Supervisor successfully completed his HGV training, which enables him to drive the MAN gardening van, increasing our operational flexibility. The gardening team also completed a private landscaping job for a local client in October. This job represents a significant milestone in our private project portfolio and paves the way for future high-quality landscaping work.

In December, the team launched a new venture into selling Christmas trees. This first-time offering was highly successful, adding a new stream of revenue for the business, with wreaths also remaining a popular seasonal product.



FACILITIES AND INFRASTRUCTURE

Throughout the year, we invested in maintaining and expanding our facilities to meet growing demand. In response to damage caused by high winds, we had to make repairs to an existing polytunnel by replacing the roof skin.

Additionally, a new retail tunnel was erected, and further retail areas were expanded, enhancing our capacity to serve our growing customer base.

EVENTS AND COMMUNITY ENGAGEMENT

Our commitment to community outreach was evident through our participation in multiple events during the year. In June 2023, we attended the "Future Choices" event at Kirkley Hall, in collaboration with The Woodfuel Centre and The Steamboat day services, to promote our offer to students with special educational needs and disabilities (SEND), including those with Educational Health Care Plans (EHCPs). The event provided an excellent platform to raise awareness about the opportunities we offer and to connect with potential future clients and their families. A similar event, "G-Fest," was held in August at Saint George's Park, furthering our outreach efforts to the SEND community.

In September, we hosted a successful barbeque on-site for all of our service users, fostering a sense of community and strengthening relationships with those we serve. Additionally, our annual Christmas meal was once again a huge success, bringing festive joy to everyone involved.





TEAM DEVELOPMENT

Our team saw some exciting developments throughout this financial year. We recruited a full-time Support Worker on October 2nd, strengthening our workforce and adding fresh energy to our support team. Another key member of our staff completed their Level 3 Health and Social Care qualification, demonstrating their dedication to personal growth and to improving the care we provide to service users.

These achievements in staff development are a crucial part of our strategy to ensure that we continue to provide the highest quality services to the individuals that we support.

KEY PROJECTS AND INITIATIVES

The start of 2024 saw an exciting development with the submission and discussion of our “Barren Land” proposal with Julie Dixon, Blyth Star’s Chief Executive Officer. This proposal outlines the vision for transforming unused land into a productive and sustainable area which will lay the foundation for future growth in both service user engagement and educational initiatives.

LOOKING FORWARD

In February and March, our focus shifted toward preparing for the busy planting season. Seed sowings and plug plant deliveries were in full swing as we prepared for the spring season ahead.

Looking to the future, we are excited about the opportunities that lie ahead in terms of expanding our services, continuing to build strong community relationships, and enhancing our internal capabilities to better serve our service users and customers.



THE WOODFUEL CENTRE

2023-24 has seen another busy year at The Woodfuel Centre. Our staff and service users have been busy producing lots of logs and kindling to supply to our customers over the winter months. We have seen some new faces attend both The Woodfuel Centre and our co-located Woodwork Department, with additional referrals boosting our attendance numbers.



COMMERCIAL SUCCESSES

On top of our regular kindling supply to Pearsons of Dunns (a major supplier across Scotland) we now also make regular deliveries to two local restaurants, Porkys BBQ and Davanti Italia, who are using our air dried logs to fire their pizza ovens. The service users love being a part of the restaurant deliveries and often come away with a pizza or two!



Our Woodwork Department has also been kept busy, creating some amazing wooden play equipment for a local primary school including mud kitchens, reading dens, a role play shop front, water play balance beam, climbing frame tipis and even a full-scale wooden car!





At the beginning of the year, service users in the Woodwork Department were busy making wooden tortoise planters to sell in the retail unit at Stakeford Nurseries. The tortoises flew off the shelves and were so sought after, the department ended up making around 35 of them.

GARDEN DEVELOPMENT

During the summer months, our service users were kept busy with some gardening activities, developing their skills while helping to transform the area of barren land at the back of the factory unit into a client garden. They involved themselves in grass cutting, garden tidy ups, flower bed planting and vegetable growing. We also took on a maintenance contract with a local primary school to cut the grass on their playing field. This has given service users an opportunity to further enhance their skills and practice using more industrial-scale gardening equipment.



OUT AND ABOUT

We always like to have some down-time too, so we visited Seahouses for a day trip and enjoyed some wonderful fish and chips.

We also had a day out at the beach where we walked from St Mary's lighthouse all the way to Whitley Bay.

WOODFUEL AND WOODWORK TRAINING

Throughout the period, service users have been continuing to work their way through our in-house programme of Woodfuel and Woodwork training, which is externally endorsed by the awarding organisation, NOCN.

The programme is tailored to fit in with the activities the service users do within the factory. They really enjoy this training as it is evidence of what they can achieve.





TRAINING

We have seen some fantastic progress made by both staff and service users with various training courses and opportunities this financial year.

STAFF SUCCESSES



Staff completed their Care Certificate



Staff completed their L3 Adult Care Worker Qualification



Staff completed their L2 Food Hygiene Qualification



Person completed their L1 Food Hygiene Qualification



Person completed their Working at Height Qualification



Staff completed their Manual Handling training



Staff completed their Fire Marshal training

Staff also continue to make progress with their mandatory training.



SERVICE USER SUCCESSES

3

Service users completed their L2 Food Hygiene Qualification

2

Service users completed their L1 Food Hygiene Qualification

NOCN ENDORSED PROGRAMMES

Our in-house training programmes endorsed by the awarding organisation, NOCN, continue to run very successfully across our day services.

During the period, we had 60 service users registered to take part in the various programmes:

19

at The Woodfuel Centre

14

in the Woodwork Department

27

at Stakeford Nurseries





FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services, day services, training and employment training services. These services represent 94.44% (2023: 81.83%) of the Charity's total income which is an increase on the previous year due to the receipt of a significant Deed of Gift in that year.

EXPENDITURE

Expenditure has increased compared to the previous year primarily due to the organic growth in service delivery, the effect of Living Wage pay awards made to employees and the impact the enduring cost of living crisis is having on all businesses.

STATEMENT OF FINANCIAL POSITION

Our statement of financial position continues to grow stronger with total reserves of £2,531,674 (2023: £2,390,089) primarily unrestricted in nature.

We invested £7,470 in capital assets during the year (2023: £153,630), mainly in our freehold property and our plant and equipment. We will continue the policy of investing where necessary to modernise, remain safe and where possible, provide improved care at optimum cost.

Net current assets at the year-end were £818,915 (2023: £621,991) with the increase being attributable to the surplus achieved this year, coupled in particular, with timing effects of receipt of debtors.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

As a registered Charity, the financial objectives of Blyth Star Enterprises Limited are:

- To be financially stable at all times and to maintain sufficient reserves to achieve this.
- To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.
- To control expenditure and operate efficiently.
- To monitor, control and minimise all financial and other risks.

Financial Risk Management Policy

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission. This is the responsibility of senior management and the Board of Trustees. The charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

Investment Powers and Policy

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

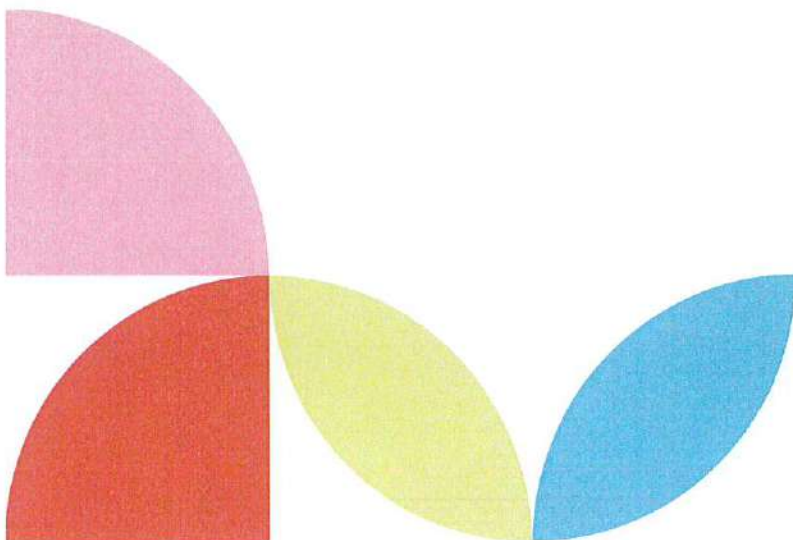
Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing wherever possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses, the current reserves policy allows for up to six months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity, although once committed, these do not have to be spent within one financial year but become restricted funds.

At 31st March 2024 unrestricted reserves were £2,284,897 (2023: £2,116,139) and six months running costs amounted to £1,119,819 (2023: £950,680) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by £1,165,078 (2023: £1,165,459).

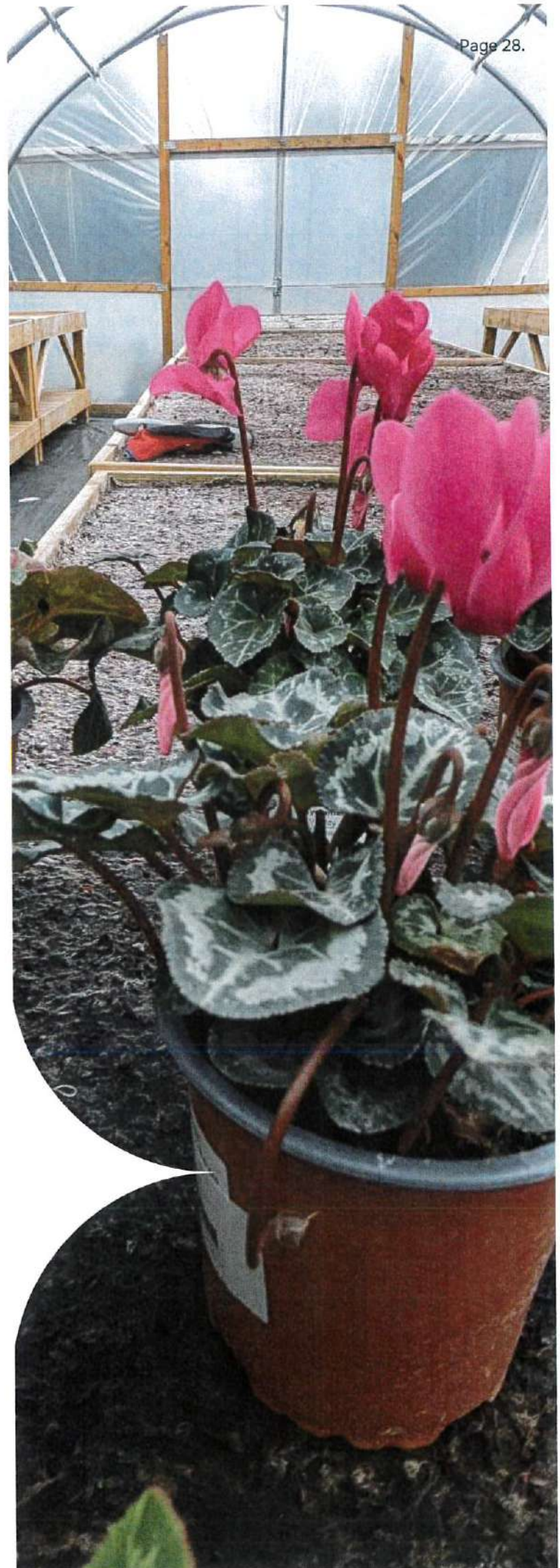
Whilst this is reassuring, ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels and on that basis, the Trustees have implemented their plan for unrestricted surpluses in this and future years to be extended to six months operating cost. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.



PLANS FOR FUTURE PERIODS

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re-invest in our staff to improve our service delivery and provide even better support to people with mental ill health and or learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.



REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NAME:	Blyth Star Enterprises Limited
CHARITY REGISTRATION NUMBER:	519443
COMPANY REGISTRATION NUMBER:	02152943
REGISTERED OFFICE AND OPERATIONAL ADDRESS:	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
BANKERS:	Barclays Bank PLC 50-51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
SENIOR STATUTORY AUDITOR:	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY
SOLICITORS:	Carr & Co Arms Everytyne House Quay Road Blyth Northumberland NE24 2AS

DIRECTORS AND TRUSTEES

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The key management personnel who served during the year and since the year end were as follows:

BLYTH STAR ENTERPRISES LIMITED: TRUSTEES AND DIRECTORS

Elected Trustees:

T.P. Chrisp JP (Chairman)
S.W. Gibson (Company Secretary)
Mrs S.M. Herron
Mrs. L. Twedde

BLYTH STAR ENTERPRISES LIMITED: MANAGEMENT

Chief Executive Officer:

Ms J. Dixon

Consultant:

G. Moore MBE



STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT AND HOW THE CHARITY IS CONSTITUTED

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The Company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the Company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of the Board of Trustees to discuss performance.

APPOINTMENT OF TRUSTEES

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to be a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employer training.

In addition it will actively seek to recruit people with experience of mental ill health and learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

TRUSTEE INDUCTION AND TRAINING

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law. The pack also contains the Charity Commission publication “The Essential Trustee” and specific guidance on public benefit and conflicts of interest and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

ORGANISATIONAL STRUCTURE AND HOW DECISIONS ARE MADE

The Charity has no fixed maximum of Trustees. Currently there are four Trustees who meet as a Board to discuss and decide the policies and strategy of the Charity. There is a plan to increase the number of Trustees to a minimum of 8 in the near future. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest.

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day-to-day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer and the Day Services Operations Manager.

Committees of Trustees are formed as and when required to cover Audit and Finance, Care Quality, Health and Safety and Risk. The Chief Executive Officer is assisted by the Day Services Operations Manager and a variety of service level agreements for essential support services.

RELATED-PARTIES AND CO-OPERATION WITH OTHER ORGANISATIONS

Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford and proposed increase. The Trustees then agree any uplift to remuneration.

PRINCIPAL RISKS AND UNCERTAINTIES

Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived from the provision of services commissioned by a small number of public funders. As such, the principal risks and uncertainties for Blyth Star Enterprises Limited are:

- Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.
- Changes in legislation affecting charities and the care sector, including additional compliance requirements.
- Failure to meet the requirements of our various regulators resulting in the inability to provide services.
- Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.

RISK MANAGEMENT

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

- Financial (fraud, insufficient income, exceptional costs)
- Governance (recruitment or loss of Trustees and management)
- External/political (Government policy changes, Local Authority changes)
- Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity)
- Service delivery (recruitment or loss of staff, loss of contracts)
- Growth risks (failure to achieve long term objectives, availability of investment)

Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health and Safety/Risk Management advisors to help oversee this area of work, supported by the Senior Management team and Trustees.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity Trustees (who are also Company Directors for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

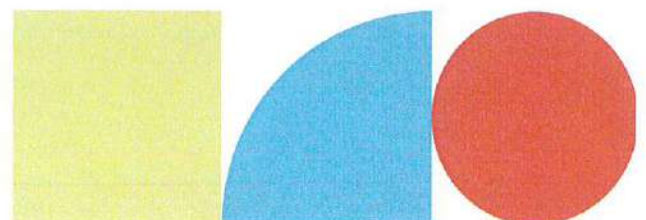
In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Blyth Star Enterprises Limited is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable, and;
- Blyth Star Enterprises Limited complies with relevant laws and regulations.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



STATEMENT OF DISCLOSURE TO THE CHARITY'S AUDITORS

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware, and;
- the Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

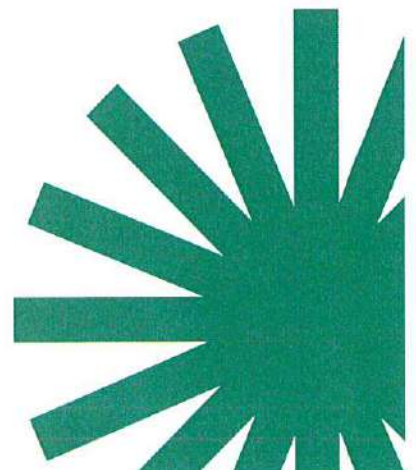
INDEPENDENT AUDITOR

Emma Hartshorne-Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 18th December 2024 and signed on their behalf by:



T.P. Crisp JP
Executive Chairman



BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2024

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2024 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2024

OTHER INFORMATION

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' and key management personnel remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees/directors' report and from the requirement to prepare a strategic report.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2024

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2024

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2024

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of
Bell Tindle Williamson LLP
Chartered Accountants & Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

18th December 2024

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2024

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Revaluation Reserve</u> £	<u>2024 Total</u> £	<u>2023 Total</u> £
INCOME:						
Donations and Legacies	3	33,366	68,600	-	101,966	447,521
Income from Other Trading Activities	4	63,223	-	-	63,223	63,654
Investment Income	5	6,696	-	-	6,696	1,254
Income from charitable activities	6	2,209,339	-	-	2,209,339	1,958,408
TOTAL INCOME		2,312,624	68,600	-	2,381,224	2,470,837
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	18,483	-	-	18,483	25,435
Expenditure on Charitable Activities	8	2,128,851	69,805	-	2,198,656	1,869,925
Donations and Legacies Transfer	20	-	22,500	-	22,500	6,000
TOTAL EXPENDITURE		2,147,334	92,305	-	2,239,639	1,901,360
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		165,290	(23,705)	-	141,585	569,477
RECONCILIATION OF FUNDS						
Transfer Between Funds		3,468	(3,468)	-	-	-
Total Funds Brought Forward		2,116,139	255,841	18,109	2,390,089	1,820,612
TOTAL FUNDS CARRIED FORWARD		2,284,897	228,668	18,109	2,531,674	2,390,089

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.

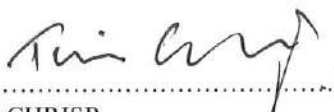
The notes on pages 45 to 58 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,712,759		1,768,098
CURRENT ASSETS					
Stocks	13	4,817		4,816	
Debtors	14	340,373		117,064	
Bank and Cash Balances		590,709		619,844	
		<u>935,899</u>		<u>741,724</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>116,984</u>		<u>119,733</u>	
NET CURRENT ASSETS			818,915		621,991
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,531,674</u>		<u>2,390,089</u>
Unrestricted Funds	20		2,284,897		2,116,139
Restricted Funds	20		228,668		255,841
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>2,531,674</u>		<u>2,390,089</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 18th December 2024 and are signed on their behalf by:



 T. P. CHRISP
 Chairman

Company Registration Number 02152943

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2024

	<u>Note</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Cash flows from operating activities	22	<u>(33,569)</u>	<u>845,196</u>
Cash flows from investing activities			
Interest received		6,696	1,254
Purchase of tangible fixed assets		(7,470)	(153,630)
Proceeds from sale of tangible fixed assets		5,208	-
Cash used in investing activities		<u>4,434</u>	<u>(152,376)</u>
Cash flows from financing activities			
Repayment of borrowings		-	(600,516)
Cash used in financing activities		<u>-</u>	<u>(600,516)</u>
(Decrease) / increase in cash and cash equivalents in the year		(29,135)	92,304
Cash and cash equivalents at 31st March 2023		619,844	527,540
Total cash and cash equivalents at 31st March 2024		<u>590,709</u>	<u>619,844</u>

The notes on pages 45 to 58 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

c) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES *(continued)*

d) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are funds in respect of grants received for capital purposes where the related capital asset has been purchased thereby satisfying the grant condition. The annual depreciation charge on these assets is charged to this fund. Designated funds form part of the Charity's unrestricted funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

f) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) Tangible Fixed Assets and Restricted Funds

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES *(continued)*

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

	<u>%</u>	
Motor Vehicles	25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

i) Stocks

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

k) Cash at Bank and in Hand

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

l) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount received.

m) Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES *(continued)*

n) Defined Contribution Pension Plans

Contributions to defined contribution pension 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.

o) Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2 LEGAL STATUS

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

3 DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Day Activities and Woodwork	301	-	301	-
Nursery	2	-	2	-
Central Services	30,063	-	30,063	50,878
Miscellaneous Projects	-	-	-	10
	<u>30,366</u>	<u>-</u>	<u>30,366</u>	<u>50,888</u>
<i>Grants Receivable:</i>	<u>3,000</u>	<u>68,600</u>	<u>71,600</u>	<u>396,633</u>
TOTAL INCOME	<u>33,366</u>	<u>68,600</u>	<u>101,966</u>	<u>447,521</u>

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

3 DONATIONS AND LEGACIES (continued)

The charity was very grateful to receive the following grants during the year:

	<u>£</u>
Jill Franklin Charitable Trust	39,600
The D'Oyly Carte Charitable Trust	3,000
Community Foundation	8,000
29 May 61 Charitable Trust	7,000
The Sylvia Waddilove Foundation	3,000
The Garfield Weston Foundation	8,000
The Mel Weir Charitable Trust	1,000
The Joseph Frazer Strong Trust	2,000
	71,600

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	9,187	-	9,187	9,471
Nursery	54,036	-	54,036	54,183
	63,223	-	63,223	63,654

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	6,696	-	6,696	1,254
	6,696	-	6,696	1,254

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,574,763	-	1,574,763	1,461,389
Day Activities and Woodwork	191,614	-	191,614	147,972
Nursery	178,744	-	178,744	169,060
Miscellaneous Projects	36,480	-	36,480	42,479
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	223,689	-	223,689	135,497
	<u>2,205,290</u>	<u>-</u>	<u>2,205,290</u>	<u>1,956,397</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	1,138	-	1,138	545
<i>Students:</i>				
Residential Service/Living Support	-	-	-	40
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	94	-	94	250
Nursery	-	-	-	1,155
Central Services	21	-	21	21
Miscellaneous Projects	30	-	30	-
<i>Sale of Assets</i>				
Nursery	2,766	-	2,766	-
	<u>4,049</u>	<u>-</u>	<u>4,049</u>	<u>2,011</u>
TOTAL INCOME	<u>2,209,339</u>	<u>-</u>	<u>2,209,339</u>	<u>1,958,408</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Day Activities and Woodwork:</i>				
Opening Stock	-	-	-	6,054
Purchases	1,510	-	1,510	2,585
	<u>1,510</u>	<u>-</u>	<u>1,510</u>	<u>8,639</u>
<i>Nursery:</i>				
Opening Stock	3,916	-	3,916	3,503
Purchases	16,974	-	16,974	17,209
Closing Stock	(3,917)	-	(3,917)	(3,916)
	<u>16,973</u>	<u>-</u>	<u>16,973</u>	<u>16,796</u>
TOTAL COST OF RAISING FUNDS	<u>18,483</u>	<u>-</u>	<u>18,483</u>	<u>25,435</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service		Day Activities and Woodwork		Nursery		Central Services		Lionhearts Projects		2024 Total		Residential Service		Day Activities and Woodwork		Nursery		Central Services		Lionhearts Projects		2023 Total		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
Property Costs																									
Rent & Rates	33,861	-	22,817	-	1,493	-	12,813	-	-	-	-	-	70,984	-	25,562	22,508	1,436	-	12,889	-	-	-	-	-	62,395
Light & Heat	6,472	-	7,171	-	2,987	-	-	-	-	-	-	-	16,630	-	17,352	5,358	3,180	-	-	-	-	-	-	-	25,890
Repairs and Maintenance	33,146	-	2,565	-	20,799	-	6,662	-	-	-	163	-	63,335	-	28,423	3,315	10,032	-	4,586	-	597	-	-	-	46,953
Cleaning	3,691	-	1,508	-	3,811	-	20	-	-	-	26	-	9,056	-	2,804	779	4,126	-	-	-	16	-	-	-	7,739
Insurance	18,074	-	922	-	6,266	-	862	-	-	-	-	-	26,124	-	19,131	2,985	5,241	-	733	-	-	-	-	-	28,090
	95,244	-	34,983	-	33,356	-	20,337	-	-	-	189	-	186,129	-	93,272	34,945	24,015	-	18,222	-	613	-	-	-	171,067
Client Costs																									
Holidays, Outings and Celebrations	1,422	-	-	-	205	-	1,337	-	-	-	-	-	2,984	-	1,000	-	234	-	4,698	-	36	-	-	-	5,968
Activity Group	-	-	11	-	-	-	-	-	-	-	-	-	11	-	22	-	52	-	-	-	5,294	-	91	-	5,368
Consumables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91
Food and Provisions	10,300	-	7,021	-	554	-	47	-	-	-	61	-	17,983	-	11,028	4,694	847	-	86	-	1,091	-	17,746		
Social Training Escort	6,117	-	-	-	-	-	-	-	-	-	1,000	-	7,117	-	5,572	-	-	-	-	-	348	-	-	-	5,920
Wages	824,318	30,205	116,351	39,600	161,065	-	-	-	-	-	65,735	-	1,237,274	-	708,910	97,831	171,504	-	-	-	58,095	-	-	-	1,036,340
Motor and Travel	123,043	-	130	-	15,187	-	3,167	-	-	-	16,137	-	157,664	-	124,328	1,913	16,982	-	1,898	-	12,010	-	-	-	157,131
Protective Clothing	965,200	30,205	123,605	39,600	178,248	-	4,571	-	-	-	82,933	-	1,424,362	-	850,860	104,563	191,004	-	6,719	-	76,965	-	-	-	1,547
Management and Administration																									
Wages	-	-	-	-	-	-	322,296	-	-	-	-	-	322,296	-	-	1,635	-	-	282,910	-	-	-	-	-	282,910
Management Charge & Project Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,085	1,744	-	-	-	-	-	-	-	1,635
Telephone and TV Costs	10,167	-	2,180	-	1,594	-	2,016	-	-	-	988	-	16,945	-	7,881	2,085	1,744	-	2,165	-	861	-	-	-	14,736
Postage Printing and Stationery	2,481	-	942	-	398	-	3,411	-	-	-	363	-	7,595	-	3,495	986	298	-	2,237	-	123	-	-	-	7,139
Advertising and Recruitment	1,067	-	126	-	216	-	6,381	-	-	-	102	-	7,892	-	700	243	333	-	1,979	-	99	-	-	-	3,354
Training	1,941	-	302	-	2,052	-	688	-	-	-	-	-	4,983	-	1,338	666	1,248	-	393	-	134	-	-	-	3,779
Subscriptions and Donations	-	-	799	-	1,245	-	570	-	-	-	-	-	2,614	-	1,664	559	1,142	-	301	-	-	-	-	-	2,002
Health and Safety	1,430	-	207	-	492	-	33	-	-	-	-	-	2,162	-	1,664	17	46	-	342	-	-	-	-	-	2,069
Sundry Expenses	40	-	-	-	-	-	91	-	-	-	-	-	131	-	54	39	206	-	148	-	-	-	-	-	447
Consultancy and Professional Fees	32,200	-	-	-	-	-	13,727	-	-	-	-	-	45,927	-	15,900	105	400	-	6,339	-	-	-	-	-	22,744
Entertaining and Conference Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	-	-	-	-	-	63
Accountancy	-	-	-	-	-	-	16,798	-	-	-	-	-	16,798	-	-	-	-	-	15,010	-	-	-	-	-	15,010
Governance Costs	-	-	-	-	-	-	10,640	-	-	-	-	-	10,640	-	-	-	-	-	6,560	-	-	-	-	-	6,560
Irrecoverable Input Vat	49,326	-	4,536	-	13,270	-	394,023	-	-	-	1,453	-	462,628	-	31,032	6,335	13,232	-	12,871	-	1,217	-	-	-	20,686
	1,133,636	30,205	165,208	39,600	245,077	-	499,907	-	-	-	85,023	-	2,198,656	-	1,011,360	147,522	250,488	-	381,760	-	78,795	-	-	-	1,869,925
Finance Costs																									
Bank Charges	-	-	-	-	553	-	1,235	-	-	-	-	-	1,788	-	-	-	627	-	1,625	-	-	-	-	-	2,252
Bank Loan and Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,821	-	-	-	-	-	-	-	-	-	19,821
Depreciation	23,866	-	2,064	-	17,650	-	16,787	-	-	-	-	-	60,367	-	16,206	1,679	21,610	-	23,876	-	-	-	-	-	63,371
Loss on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	169
Authorised Push Payment Fraud	-	-	-	-	-	-	62,934	-	-	-	-	-	62,934	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debts	23,866	-	2,064	-	18,203	-	80,936	-	-	-	448	-	448	-	36,196	1,679	22,237	-	25,501	-	-	-	-	-	85,613
TOTAL CHARITABLE COSTS	1,133,636	30,205	165,208	39,600	245,077	-	499,907	-	-	-	85,023	-	2,198,656	-	1,011,360	147,522	250,488	-	381,760	-	78,795	-	-	-	1,869,925

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Audit	10,640	6,560
Depreciation	60,367	62,921
<i>Operating lease costs:</i>		
Motor vehicles	67,885	66,981
Property	45,916	45,916
Telephone equipment	1,451	1,490

10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Residential Service	824,318	30,205	854,523	708,910
Day Activities and Woodwork	116,351	39,600	155,951	97,831
Nurseries	161,065	-	161,065	171,504
Central Services	322,296	-	322,296	282,910
Lionhearts Project	65,735	-	65,735	58,095
	<u>1,489,765</u>	<u>69,805</u>	<u>1,559,570</u>	<u>1,319,250</u>

Staff costs include: Employers National Insurance costs of £120,790 (2023: £105,131) and a defined contribution pension charge of £27,762 (2023: £21,546).

One member of staff received emoluments in excess of £60,000 (2023: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £90,523 (2023: £81,006) for his services as Finance Director/Trustee. No remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year, with the exception of one trustee who was paid £9,440 (2023: £Nil) for her services as Philanthropy and Marketing Manager.

Other than as noted above, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £198,257 (2023: £165,018).

11 STAFF NUMBERS

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

	<u>2024</u> <u>Number</u>	<u>2023</u> <u>Number</u>
Accommodation	42	39
Workshops and Day Services	15	15
Central Services	8	7
	<u>65</u>	<u>61</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Motor Vehicles</u>	<u>Fixtures & Fittings</u>	<u>Plant & Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
COST					
At 1st April 2023	1,665,556	106,266	22,112	519,512	2,313,446
Additions	3,468	-	-	4,002	7,470
Disposals	-	(19,100)	(925)	(128,722)	(148,747)
At 31st March 2024	<u>1,669,024</u>	<u>87,166</u>	<u>21,187</u>	<u>394,792</u>	<u>2,172,169</u>
DEPRECIATION					
At 1st April 2023	84,259	70,153	15,031	375,905	545,348
Charge for year	16,656	9,028	1,833	32,850	60,367
Disposals	-	(16,658)	(925)	(128,722)	(146,305)
At 31st March 2024	<u>100,915</u>	<u>62,523</u>	<u>15,939</u>	<u>280,033</u>	<u>459,410</u>
NET BOOK VALUE					
At 31st March 2024	<u>1,568,109</u>	<u>24,643</u>	<u>5,248</u>	<u>114,759</u>	<u>1,712,759</u>
At 31st March 2023	<u>1,581,297</u>	<u>36,113</u>	<u>7,081</u>	<u>143,607</u>	<u>1,768,098</u>

13 STOCKS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Nursery	3,917	3,916
Old Chandlery	900	900
	<u>4,817</u>	<u>4,816</u>

14 DEBTORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade Debtors	167,280	41,537
Prepayments and Accrued Income	74,706	48,496
The Woodfuel Centre CIC	98,367	27,031
Other Debtors	20	-
	<u>340,373</u>	<u>117,064</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

15 CREDITORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	21,800	17,886
Accruals	60,117	95,899
Other Creditors	114	195
PAYE and NIC	33,933	5,384
Value Added Tax	1,020	369
	<u>116,984</u>	<u>119,733</u>

16 COMMITMENTS UNDER OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Not later than one year	84,688	105,060
Later than 1 year and not later than 5 years	59,552	87,120
Later than 5 years	-	-
	<u>144,240</u>	<u>192,180</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

17 TAXATION

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 ANALYSIS OF NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,712,759	-	1,712,759
Current Assets	707,211	228,688	935,899
Current Liabilities	(116,984)	-	(116,984)
	<u>2,302,986</u>	<u>228,688</u>	<u>2,531,674</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,768,098	-	1,768,098
Current Assets	485,883	255,841	741,724
Current Liabilities	(119,733)	-	(119,733)
	<u>2,134,248</u>	<u>255,841</u>	<u>2,390,089</u>

19 AUDITORS REMUNERATION

		<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	10,640	6,560
	Accountancy	14,680	13,520
	Payroll and Pension Services	2,436	2,616
		<u>27,756</u>	<u>22,696</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

20 STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2023</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2024</u> <u>£</u>
Unrestricted Funds :					
<i>General</i>	2,116,139	3,468	2,312,624	(2,147,334)	2,284,897
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
The Barbour Foundation	10,000	(10,000)	-	-	-
The Evan Cornish Foundation	10,000	(10,000)	-	-	-
Northumberland County Council - Community Chest Scheme	3,133	(3,133)	-	-	-
29 May 61 Charitable Trust	-	(168)	7,000	-	6,832
The Sylvia Waddilove Foundation	-	(167)	3,000	-	2,833
The D'Oyly Carte Charitable Trust	-	-	3,000	-	3,000
The Garfield Weston Foundation	-	-	8,000	-	8,000
	23,133	(23,468)	21,000	-	20,665
Restricted Funds:					
<i>Revenue Grants</i>					
Nationwide Building Society Community Grants	5,208	-	-	-	5,208
The Sobell Foundation	2,500	(2,500)	-	-	-
The Edward Gostling Foundation	225,000	-	-	(30,205)	194,795
Jill Franklin Charitable Trust	-	-	39,600	(39,600)	-
Community Foundation	-	-	8,000	-	8,000
	232,708	(2,500)	47,600	(69,805)	208,003
	2,390,089	(22,500)	2,381,224	(2,217,139)	2,531,674

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

20 STATEMENT OF FUNDS *(continued)*

Capital Grants Transfer

Grants of £20,000 brought forward from the 2023 financial year in respect of the purchase of an electric vehicle have been transferred to The Woodfuel Centre CIC, a company controlled by Blyth Star Enterprises Limited.

Revenue Grants Transfer

A grant of £2,500 brought forward from the 2023 financial year in respect of funding a support worker has been transferred to The Woodfuel Centre CIC, a company controlled by Blyth Star Enterprises Limited.

Unrestricted Funds

These are funds which the trustees are free to use in accordance with the charity's objectives.

Revaluation Reserve

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Capital Grants

The Barbour Foundation	Monies received to acquire an electric vehicle.
The Evan Cornish Foundation	Monies received to acquire an electric vehicle.
Northumberland County Council - Community Chest Scheme	Monies received to create a building extension.
29 May 61 Charitable Trust	Monies received to create a building extension.
The Sylvia Waddilove Foundation	Monies received to create a building extension.
The D'Oyly Carte Charitable Trust	Monies received to support the Barren Land project.
The Garfield Weston Foundation	Monies received to create a building extension.

Revenue Grants

Nationwide Building Society Community Grants	Monies received to support employment of a tenancy manager.
The Sobell Foundation	Monies received to support employment of a support worker.
The Edward Gostling Foundation	Monies received to support Living Support services.
Jill Franklin Charitable Trust	Monies received to support employment of a support worker.
Community Foundation	Monies received to upgrade kitchen.

Transfer Between Funds

£3,468 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

21 ANALYSIS OF CHANGES IN NET DEBT

	<u>At</u> <u>1 Apr 2023</u> <u>£</u>	<u>Cashflows</u> <u>£</u>	<u>At</u> <u>31 Mar 2024</u> <u>£</u>
Cash at bank and in hand	619,844	(29,135)	590,709

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2024

22 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	141,585	569,477
Depreciation	60,367	63,371
(Profit)/Loss on Disposal of Assets	(2,766)	169
Interest Income	(6,696)	(1,254)
(Increase)/Decrease in Stock	(1)	5,641
(Increase)/Decrease in Debtors	(223,309)	183,973
(Decrease)/Increase in Creditors	(2,749)	23,819
	<u>(33,569)</u>	<u>845,196</u>

23 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T.P Chrisp is also a director of the Woodfuel Centre CIC.

In the year to 31st March 2024, Blyth Star Enterprises Limited received a management charge of £1,138 (2023: £545) and a donation of £30,000 (2023: £50,000) from The Woodfuel Centre CIC and paid to The Woodfuel Centre CIC a contribution of £Nil (2023: £1,635) towards overheads in respect of the Woodwork Department. Grants received of £22,500 (2023: £6,000) in respect of the purchase of an electric vehicle and employment of a support worker were transferred to The Woodfuel Centre CIC during the year.

At 31st March 2024 The Woodfuel Centre CIC owed £98,367 (2023: £27,031) to Blyth Star Enterprises Limited and this is shown in year end debtors.

Blyth Star Enterprises Limited continue to provide administrative support free of charge to The Woodfuel Centre CIC.

The directors had no material interest in any other transaction entered into by the charity during the year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

24 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

25 AUTHORISED PUSH PAYMENT FRAUD

As reported last year, the charity was subject to a complex cyber fraud which led to seven fraudulent transfers amounting to £127,756 being taken from one of the charity's bank accounts. £64,822 was returned to the charity. Despite continued and persistent efforts from the the charity, no further monies have been recovered. The unrecovered amount of £62,934 is shown as a cost within charitable expenditure during the year.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	60	672,026	627,972
DAY ACTIVITIES AND WOODWORK	61	36,542	36,381
NURSERY PROJECT	62	(10,625)	4,183
CENTRAL SERVICES	63	(452,291)	(318,759)
LIONHEARTS PROJECTS	64	(48,513)	(35,085)
		<u>197,139</u>	<u>314,692</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	197,139	314,692
REVENUE GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUN	(72,805)	(100,232)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(31,849)	(33,116)
GRANTS RECEIVED	71,600	394,133
GRANTS TRANSFERRED	(22,500)	(6,000)
NET MOVEMENT IN FUNDS IN YEAR	<u>141,585</u>	<u>569,477</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2024</u>		<u>2023</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>				
<i>Provision of Client Services:</i>				
Care Management		1,574,763		1,461,389
Housing Benefit		223,689		135,497
<i>Other Income:</i>				
Donations and Gift Aid		-		-
Grant		30,205		37,500
Release from Grant Reserve		7,210		4,906
Students		-		40
		<u>1,835,867</u>		<u>1,639,332</u>
<u>EXPENDITURE</u>				
Wages	839,618		697,649	
Staff Pension	14,905		11,261	
Recruitment Expenses	1,067		700	
Activity Group	-		22	
Celebrations	1,422		1,000	
Cleaning Materials	3,691		2,804	
Social Training Escort	6,117		5,572	
Training	1,941		1,338	
Registered Landlord Fees	29,182		15,660	
Food Provisions	10,300		11,028	
Rent and Rates	33,861		25,562	
Heat and Light	6,472		17,352	
Motor and Travel Expenses	123,043		124,328	
Printing Postage and Stationery	2,481		3,495	
Telephone	9,588		7,529	
TV Costs	579		352	
Repairs and Renewals	28,169		23,615	
Equipment Hire and Maintenance	4,977		4,808	
Insurance	18,074		19,131	
Mortgage and Loan Interest	-		19,821	
Professional Fees	3,018		240	
Health and Safety	1,430		1,664	
Depreciation	23,866		16,206	
Loss on Disposal of Assets	-		169	
Sundry Expenses	40		54	
		<u>1,163,841</u>		<u>1,011,360</u>
SURPLUS FOR YEAR		<u>672,026</u>		<u>627,972</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

DAY ACTIVITIES AND WOODWORK

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales	-	9,187	9,187	9,471
Cost of Sales	-	1,510	1,510	8,639
Net Trading (Loss)/Profit	-	7,677	7,677	832
<u>OTHER INCOME</u>				
Grants	-	39,600	39,600	33,170
Release from Grant Reserve	-	2,064	2,064	1,679
Donations	-	301	301	-
Sundry Income	-	94	94	250
Care Management	-	191,614	191,614	147,972
	-	241,350	241,350	183,903
<u>EXPENDITURE</u>				
Wages	-	153,163	153,163	96,410
Staff Pensions	-	2,788	2,788	1,421
Recruitment Expenses	-	126	126	243
Activity Group	-	11	11	-
Cleaning Materials	-	1,508	1,508	779
Protective Clothing	-	92	92	125
Training	-	302	302	666
Food and Provisions	-	7,021	7,021	4,694
Rent and Rates	-	22,672	22,672	22,508
Room Hire	-	145	145	-
Management Charge	-	-	-	1,635
Heat and Light	-	7,171	7,171	5,358
Motor and Travel Expenses	-	130	130	1,913
Printing Postage and Stationery	-	942	942	986
Telephone and Internet	-	1,821	1,821	1,738
TV Costs	-	359	359	347
Repairs and Renewals	-	1,685	1,685	2,314
Equipment Hire and Maintenance	-	880	880	1,001
Consultancy, Legal and Professional Fees	-	-	-	105
Insurance	-	922	922	2,985
Subscriptions	-	799	799	559
Health and Safety	-	207	207	17
Sundries	-	-	-	39
Depreciation	-	2,064	2,064	1,679
	-	204,808	204,808	147,522
SURPLUS FOR YEAR	-	36,542	36,542	36,381

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

STAKEFORD NURSERIES PROJECT

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		54,036		54,183
<u>COST OF SALES</u>				
Opening Stock	3,916		3,503	
Purchases	16,974		17,209	
	<u>20,890</u>		<u>20,712</u>	
Closing Stock	<u>3,917</u>		<u>3,916</u>	
		16,973		16,796
		<u>37,063</u>		<u>37,387</u>
<u>OTHER INCOME</u>				
Donations and Gift Aid	2		-	
Grants	-		28,341	
Release from Grant Reserve	15,877		18,728	
Profit on Sale of Assets	2,766		-	
Sundry Income	-		1,155	
Care Management	<u>178,744</u>		<u>169,060</u>	
		197,389		217,284
		<u>234,452</u>		<u>254,671</u>
<u>EXPENDITURE</u>				
Wages	157,661		168,662	
Staff Pension	3,404		2,842	
Recruitment Expenses	96		143	
Celebrations	205		234	
Activity Group	-		52	
Cleaning Materials	3,811		4,126	
Protective Clothing	1,237		1,385	
Training	2,052		1,248	
Food Provisions	554		847	
Rent and Rates	1,493		1,436	
Heat and Light	2,987		3,180	
Motor and Travel Expenses	15,187		16,982	
Advertising and Promotions	120		190	
Printing Postage and Stationery	398		298	
Telephone	1,435		1,585	
TV Costs	159		159	
Repairs and Renewals	14,753		5,740	
Equipment Hire and Maintenance	6,046		4,292	
Consultancy, Legal and Professional Fees	-		400	
Insurance	6,266		5,241	
Subscriptions	1,245		1,142	
Bank Charges & Interest	553		627	
Health and Safety	492		46	
Sundries	-		206	
Depreciation	17,650		21,610	
Irrecoverable Input Vat	<u>7,273</u>		<u>7,815</u>	
		245,077		250,488
(DEFICIT)/SURPLUS FOR YEAR		<u>(10,625)</u>		<u>4,183</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

CENTRAL SERVICES

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<u>OTHER INCOME</u>				
Management Charges		1,138		545
Grants		3,000		2,500
Release from Grant Reserve		6,698		7,803
Donations and Gift Aid		30,063		50,878
Miscellaneous Income		21		21
Bank Interest Received		6,696		1,254
		<u>47,616</u>		<u>63,001</u>
<u>EXPENDITURE</u>				
Wages	316,643		277,695	
Staff Pension	5,653		5,215	
Recruitment Expenses	49		25	
Cleaning Materials	20		14	
Protective Clothing	-		37	
Celebrations	1,357		4,698	
Training	688		393	
Entertaining	-		63	
Food and Provisions	47		86	
Rent, Rates and Water	12,396		12,396	
Room Hire	417		493	
Motor and Travel Expenses	2,917		1,598	
Partnership Working	250		300	
Advertising and Promotions	6,332		1,954	
Printing Postage and Stationery	3,411		2,237	
Telephone and Internet	2,016		2,165	
Audit and Accountancy	27,438		21,570	
Consultancy, Legal and Professional Fees	13,727		6,339	
Repairs and Renewals	6,662		4,061	
Equipment Hire and Maintenance	-		525	
Insurance	862		733	
Subscriptions	570		301	
Bank Charges and Interest	1,235		1,625	
Health and Safety	33		342	
Sundry Expenses	91		148	
Depreciation	16,787		23,876	
Authorised Push Payment Fraud	62,934		-	
Irrecoverable Input Vat	17,372		12,871	
		<u>499,907</u>		<u>381,760</u>
DEFICIT FOR YEAR		<u>(452,291)</u>		<u>(318,759)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2024

LIONHEARTS PROJECTS

	<u>2024</u>		<u>2023</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>				
Care Management		36,480		42,479
Grants		-		1,221
Donations		-		10
Sundry Income		30		-
		<u>36,510</u>		<u>43,710</u>
<u>EXPENDITURE</u>				
Wages	64,723		57,288	
Staff Pensions	1,012		807	
Recruitment Expenses	102		99	
Consumables	-		91	
Social Training Escort	1,000		348	
Training	-		134	
Food and Provisions	61		1,091	
Celebrations	-		36	
Activity Group	-		5,294	
Cleaning Materials	26		16	
Motor and Travelling	16,137		12,010	
Postage and Stationery	363		123	
Telephone	988		861	
Repairs and Renewals	28		435	
Equipment Hire and Maintenance	135		162	
Bad Debts	448		-	
		<u>85,023</u>		<u>78,795</u>
(DEFICIT) / SURPLUS FOR YEAR		<u><u>(48,513)</u></u>		<u><u>(35,085)</u></u>

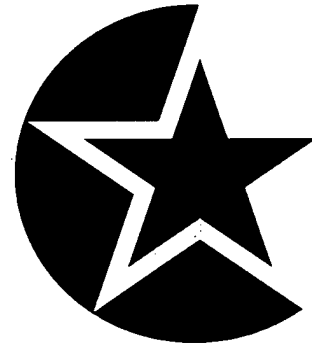
BLYTH STAR ENTERPRISES LIMITED

England & Wales - Charity number 519443

Accounts



COMPANY REGISTRATION NUMBER 02152943
REGISTERED CHARITY NUMBER 519443

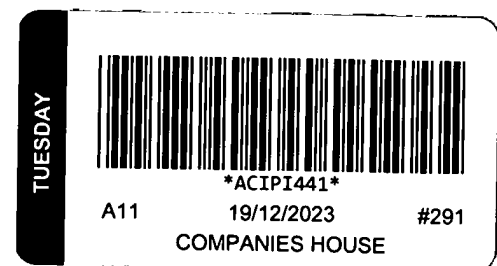


BLYTH STAR
ENTERPRISES
somewhere to live • somewhere to work • someone to care

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2023



BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).

Chairman's Statement - Mr Tim Chrisp JP

Like many other similar organisations operating within our sector we have been affected, in one way or another, by the stark increase in the cost of living over the past year. For many the financial climate has presented as a perfect storm with demand for services increasing just as the cost of running those services rises. Added to this, for many, is the challenge of keeping staff and volunteers, who in turn are facing personal pressures, motivated and supported in their work. And all of this comes so soon after the devastating impact of the global pandemic.

Over the past year Blyth Star Enterprises Limited has been dedicated to fulfilling its core mission of improving the lives of those with severe and enduring mental ill health and disabilities. We have continued to collaborate with partner organisations and local communities to address pressing issues and deliver meaningful solutions.

During the reporting period, our charitable efforts and organic growth have made a significant difference in the lives of more individuals than ever before across our various services. The impact of our work goes beyond statistics; it extends to the positive transformation we have witnessed in the lives of those we serve. Each success story reaffirms our commitment to the cause and motivates us to do even more. The support we have received from our generous donors and sponsors has been instrumental in fuelling our charitable initiatives. As of 31st March 2023, I am pleased to report that our financial position remains stable and resilient.

Our team has worked diligently to optimise the allocation of funds to ensure maximum impact and efficiency in our projects. Transparency and accountability have been at the forefront of our financial practices, and we strive to maintain the trust placed in us by our stakeholders.

While we celebrate our achievements, we are not oblivious to the challenges that lie ahead. The global landscape continues to evolve, presenting us with new obstacles to navigate. However, we are steadfast in our resolve to adapt, innovate, and find solutions to continue making a positive difference.

None of our achievements would have been possible without the unwavering support and dedication of our staff, volunteers and trustees. Their passion and commitment to our cause have been the driving force behind our success and enabled us to turn aspirations into realities and has given hope to those in need.

As we look to the future Blyth Star Enterprises Limited remains committed to expanding our impact and reaching even more vulnerable communities. We will continue to identify innovative ways to address emerging challenges whilst staying true to our core values.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Chairman's Statement - Mr Tim Chrisp JP (continued)

We also recognise the importance of collaboration and partnerships in achieving sustainable change. We will actively seek opportunities to work with our commissioners and like-minded organisations and individuals to amplify our collective impact.

In conclusion, I am immensely proud of the progress we have made as a charitable company. The journey has been marked by dedication, compassion, and a shared vision for better lives for our service users. As we move forward, we will remain true to our mission and continue to uphold the highest standards of integrity and accountability. Together, we can create a brighter future for those in need and inspire positive change in society.

Thank you for being a part of our journey, and I look forward to your continued support as we embark on the next phase of our mission.

Our Purposes and Activities

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

About Us

At Blyth Star Enterprises Limited we work alongside people aged 18 and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their community. We support people to develop and take control of their own lives using a person centred approach focused on rehabilitation and recovery. Our services include living support, community residential rehabilitation, day services, training and employment training, life coaching, social and leisure activities. The organisation is based upon its three fundamental principles:-

- *somewhere to live*
- *somewhere to work*
- *someone to care*

Where We Work

We are a local organisation operating primarily in the South East of Northumberland, which contains some of the most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit train and support our staff to help people to maximise their independence and to have choice and control over their lives.

Our Vision

People with individual needs living the lives they choose.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Our Purposes and Activities *(continued)*

Our Mission

For people with mental ill health:

Through recovery focussed age appropriate person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

For people with learning and other disabilities:

By delivering a range of flexible care and support services, we will ensure people with learning and other disabilities are as independent as possible and connected with their local communities.

Our Values

- Treat people with dignity and respect.
- Give people power to make choices.
- Support people to be involved with their communities.
- Take responsibility for our actions and act fairly.
- Be honest open and accountable.
- Listen to ensure we deliver agreed plans and outcomes.
- Encourage skill and expertise throughout the organisation.
- Welcome and support innovation and new ideas to maximise our impact.
- Promote leadership and learning.

Objectives and Activities

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Summary of Objects as Set Out in the Governing Document

The charitable objects are:

- To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.
- The provision of community residential rehabilitation, living support, day services, training and employment training services.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Objectives and Activities *(continued)*

Strategies for Achieving Objectives

In order to achieve the objectives the Charity provides community residential rehabilitation, living support, day services, training and employment training services, advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and neighbouring Local Authority areas. Blyth Star Enterprises Limited is very involved in the local community and as such is indebted to a number local businesses for their support and volunteers who provide their services without financial reward.

Achievements and Performance

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Review of Activities

Continuing to Provide the Best Quality of Care

Organisational Impact

In yet another year that has held many challenges and financial pressures for adult social care providers, Blyth Star Enterprises Limited has continued to maintain its primarily organic service growth and innovative modernisation across all areas of the Organisation. Our actual impact remains focused upon our Organisation's principles of 'Somewhere to Live, Somewhere to Work, Someone to Care'.

The Organisation's services are delivered across two primary areas, these being **Living Support Services**, consisting of Community Residential Rehabilitation and Outreach and **Day Services** comprising of Meaningful Activities, Training and Employment Training.

Living Support Services - Mrs Susan Mosey, Manager

During 2022-2023 Living Support Services (LSS) were still adhering to Government Regulations regarding Covid-19 infection control. PPE was still provided free although it was no longer compulsory to wear and was now down to choice. Should a service user in our Community Residential Rehabilitation Unit test positive for Covid-19 all staff were required to wear PPE whilst delivering support to that individual, this is also the case for those staff working in our Outreach Service.

LSS still have a stock of rapid lateral flow tests but these are only used by staff and service users if they are symptomatic of Covid-19. The 5 day isolation period remained in place as did the guidance to stay at home until 2 negative tests are identified. This situation inevitably had an impact on staffing resources, fortunately we had built a bank of employees who remained committed throughout the year to fill any gaps in service delivery often at short notice.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Achievements and Performance *(continued)*

Review of Activities (continued)

To address the growth in demand for our services we continually look to employ new members of staff, unfortunately recruitment in our specific sector is difficult at the moment. Hopefully this will improve in the future but in the meantime we continue with our strategy of offering attractive terms and conditions to prospective employees. LSS have recently managed to recruit a number of full time staff and continue to grow our bank of staff.

All apartments in our Community Residential Rehabilitation Unit are occupied at time of writing with demand regularly exceeding supply. All compliance and risk assessment information has been forwarded to the Registered Social Landlord, Auckland Homes, and tenancies are in place for all individuals residing at Custom House and Old Chandlery. There remains some outstanding building work to be completed, however this is to be expected with both buildings being well in excess of one hundred years old. Both of our bungalows have settled tenants and provide a high standard of accommodation.

In addition to the approximately 170 people already accessing it we have a healthy waiting list of new referrals for our outreach service. Unfortunately this demand can only be fully met once our staff numbers reach appropriate levels.

Day Services

The service users we work with are, in the most part, not attractive to employers. We seek to develop the potential of all individuals but it is important to acknowledge that there are those whose disabilities prevent them from entering the mainstream employment market. This is precisely why we provide sheltered work environments and seek to make these as real and empowering as possible.

We presently have approximately 140 people using these services following the pandemic, of which two thirds are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.

Woodfuel Centre - Mr Neil Hedley, Manager

Service user attendance remained healthy throughout the year seeing an increase to 18 per day. Normally our busy sales period runs from August to February, however this financial year it started earlier and ran on to late March due to high demand for woodfuels and the general public choosing this type of heating rather than electric and gas. Service users particularly enjoy this time of year when they accompany staff on deliveries and meet the customers.

We continued to build up on our storage cages to prepare for the next winter ahead in order to reach the ready to burn requirements of 20% moisture content and below. We worked in partnership with the ill-fated British Volt to process timber cleared from their proposed Car Battery Plant site in Cambois. British Volt led the timber in to our site which we then processed and gave back to the local community creating great interest for free wood. As part of the arrangement we were allowed to retain 50% of this for our own stock.

We continued the project to develop the garden area of waste land at our West Sleekburn site and have a dedicated staff member working on it full time. This has seen an amazing transformation. Service users enjoy the outdoor space and the helping with the upkeep and development of the land. Our Scottish distributor Pearsons remain on board with significant kindling purchases and again we experienced a higher demand for the product which staff and service users were happy to supply.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Achievements and Performance *(continued)*

Review of Activities *(continued)*

Service user woodwork attendance remained at a good level throughout the year seeing an increase to 12 per day. The department continued to work with the local school projects supplying more outdoor play activities which the service users really enjoyed making. The team have assisted in school nature gardens, erecting new fencing areas and making shelters for raised beds. They have also built a composting area to create a rich soil supplement to use on the raised beds. Some service users have been making garden planters to sell through our Stakeford Nurseries retail unit and have been successful in selling them to the general public.

Horticulture / Stakeford Nurseries - Mr Graham Carr, Manager

During the 2022-2023 year, Stakeford Nurseries had a successful season in retail, particularly selling Tumbling Tom tomato baskets at the beginning of the season, pumpkins around Halloween and wreaths at Christmas. A significant amount of excess fruit and vegetables were donated to local food banks. The Nurseries also secured contracts to plant up public planters for East Bedlington Parish Council, which were themed in red, white, and blue to honour HM The Queen's Jubilee. Various contracts were undertaken, including landscaping work at Whitehouse Farm in Morpeth, which included the planting of 3,500 trees, and supplying and planting hanging baskets.

The Nurseries faced a heatwave in mid-July so we organised local trips for the service users to combat the high temperatures. Staff changes occurred, with a new garden supervisor joining in June and the departure of manager Dan Hedley in September, leaving Ruth Hedley and Graham Carr as caretaker managers until a new appointment could be made. The year included events such as a barbecue and games day, a visit to the Harrogate flower show, a Christmas dinner, and a day trip to Bamburgh Castle.

Stakeford Nurseries and the horticultural service successfully renewed its contracts for the following season with various organisations. The Port Of Blyth retained our landscaping and gardens maintenance services for another year. East Bedlington Parish Council ordered a significant amount of street planters and we continued to supply organic plants to North East Organic Growers and Gibside Farm.

The year saw many changes to staffing. In June 2022, a new Senior Support Worker joined the team and quickly integrated well with the existing staff and service users. Dan Hedley, manager, left our employment in September to join the Police force. Existing staff member Graham Carr was appointed as the new Horticultural Services Managers in February following a successful interview. William Douglas, one of our most experienced and last remaining original members of staff retired during the year, he will be greatly missed by staff and service users.

The Steamboat Day Service - Mrs Carol Boyd, Manager

In this period we have developed a "healthy living/healthy lifestyle" scheme. This includes service users participating to be weighed weekly and advice given around their goals. We have daily alternative "healthy options" on the menu for those that want to lose weight. Also included in this we are doing daily exercises (seated) and going out locally for walks. We had 2 nurses come in to run a workshop around Diabetes and our cook is hoping to get more experience cooking for service users with diabetes as we have quite a few.

We have organized workshops with guest speakers – Welfare Rights talked to service users about the benefits and support available with cost of living crisis. The Police came and gave a talk around community safety. We also have further visits planned including going to visit events out in our local community. We have a younger crowd on a Friday and in the afternoon we have a "wellbeing group". Anyone can join in and we do activities around self-care whilst creating a safe space for those wanting to talk about any issues they may have.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Achievements and Performance *(continued)*

Review of Activities *(continued)*

We have carers pop in for a coffee and a chat on a Wednesday afternoon. They can do this anytime but more seem to attend on the Wednesday and they are able to chat to other carers about their experiences. We decorated the main office so it is a quiet space for carers to come and chat and have a cup of tea. Despite having very limited outside space we have some plants and vegetables that we have grown from seed and a couple of service users are loving looking after these, watering and watching them grow.

Our Arts & Crafts have been a big hit as we have sourced new equipment and are continually looking at new ideas. We like to display the artwork in the centre, however some like to take it home for families to enjoy. We have also introduced cultural theme days i.e. Celebrating Chinese New Year, learning about its history and cooked the food eaten traditionally at this time, gaining knowledge from two Asian service users we have. Two service users have undergone training to enable them to work in the kitchen and they have both achieved Level 2 in Food Hygiene. We also facilitate cooking lessons with service users. A programme is currently under construction to help deliver training daily living skills for service users which we hope to have up and running soon.

Recently we have commenced utilising our mini buses throughout the day when they are not being used for service user transport, we have already been to Beamish and have more trips planned. All of our staff are now fully trained in Emergency First Aid, Fire Awareness and Level 2 Food Hygiene apart from our cook who is trained to Level 3.

Lionhearts / North Outreach Services - Mrs Anne Marie Lister - Manager

Sadly the Lionhearts day service came to an end on the 30th March 2023, the difficult decision to close was taken as the service was no longer financially viable and required significant subsidisation. We have supported and encouraged those who attended the group to continue to meet up and helped them to set up a whatsapp group through which all of them continue to keep in touch. We also supplied information about other local groups in the area which they could potentially access.

Our north outreach service is still relatively new and is developing organically and is currently at capacity for the current staffing levels with 9 service users receiving support of between 1 and 10 hours per week predominantly funded by the local authority.

Financial Review

Principal Funding Sources

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services, day services, training and employment training services. These services represent **81.83%** (2022: 87.55%) of the Charity's total income which is a reduction on the previous year due to the receipt of a significant Deed of Gift.

Expenditure

Expenditure has increased compared to the previous year primarily due to the effect of Living Wage pay awards made to employees and the impact the current cost of living crisis is having on all businesses.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Financial Review *(continued)*

Statement of Financial Position

Our statement of financial position continues to grow stronger with total reserves of **£2,390,089** (2022: £1,820,612) primarily unrestricted in nature.

We invested **£153,630** in capital assets during the year, mainly in our freehold property and plant & equipment. We will continue the policy of investing where necessary to modernise, remain safe and where possible, provide improved care at optimum cost.

Net current assets at the year-end were **£621,991** (2022: £387,111) with the increase being attributable to a larger surplus being achieved this year coupled with timing effects of receipt of debtors and the early settlement of our Social Enterprise Investment Fund (SEIF) loan and Barclays mortgage.

Financial and Risk Management Objectives and Policies

As a registered Charity the financial objectives of Blyth Star Enterprises Limited are:

- To be financially stable at all times and to maintain sufficient reserves to achieve this.
- To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.
- To control expenditure and operate efficiently.
- To monitor, control and minimise all financial and other risks.

Financial Risk Management Policy

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission. This is the responsibility of senior management and the Board of Trustees. The Charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

Investment Powers and Policy

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Financial and Risk Management Objectives and Policies *(continued)*

Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing where possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses, the current reserves policy allows for up to six months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity although once committed these do not have to be spent within one financial year but become restricted funds.

At 31st March 2023 unrestricted reserves were **£2,116,139** (2022 : £1,725,404) and six months running costs amounted to **£950,680** (2022: £901,055) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by **£1,165,459** (2022 : £824,349).

Whilst this is reassuring ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels and on that basis the Trustees have implemented their plan for unrestricted surpluses in this and future years to be extended to six months operating cost. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.

Plans for Future Periods

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re-invest in our staff to improve our service delivery and provide even better support to people with mental ill health and (or) learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Reference and Administrative Details

Charity Name:	Blyth Star Enterprises Limited
Charity Registration Number:	519443
Company Registration Number:	02152943
Registered Office and Operational Address:	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
Bankers:	Barclays Bank PLC 50 - 51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
Senior Statutory Auditor:	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne & Wear NE30 1AY
Solicitors:	Yarwood & Stublely 15 Stanley Street Blyth Northumberland NE24 2BT

Directors and Trustees

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The Trustees who served during the year and since the year end were as follows:

Key Management Personnel Blyth Star Enterprises Limited: Trustees and Directors

Elected Trustees:	T. P. Chrisp JP	(Chairman)
	S. W. Gibson	(Company Secretary)
	Ms T. Rendall	(Resigned 14.12.22)
	Mrs S. M. Herron	
	Ms L. Tonks	

Key Management Personnel Blyth Star Enterprises Limited: Management

Chief Executive:	Ms J. Dixon
Consultant:	G. Moore MBE

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management

Nature of Governing Document and How the Charity is Constituted

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of Trustees to discuss performance.

Appointment of Trustees

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to the range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employment training. In addition it will actively seek to recruit people with experience of mental ill health and or learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

Trustee Induction and Training

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law, the Charity Commission publication "The Essential Trustee" and specific guidance on public benefit and conflicts of interest, and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure and How Decisions are Made

The Charity has no fixed maximum of Trustees. Currently there are 5 Trustees who meet frequently as a Board to discuss and decide the policies and strategy of the Charity. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest, expertise or in line with their delegated responsibilities.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management *(continued)*

Organisational Structure and How Decisions are Made *(continued)*

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day to day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer, and the Operations Director.

Committees of Trustees are formed as and when required to cover Audit & Finance, Care Quality, Health & Safety and Risk. The Chief Executive Officer is assisted by the Operations Director and a variety of service level agreements for essential support services.

Related Parties and Co-operation with Other Organisations

Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

Pay Policy for Key Management Personnel

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford any proposed increase. The Trustees then agree any uplift to remuneration.

Principal Risks and Uncertainties

Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived

- Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.
- Changes in legislation affecting charities and the care sector, including additional compliance requirements.
- Failure to meet the requirements of our various regulators resulting in the inability to provide services.
- Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.

Risk Management

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

- Financial (fraud, insufficient income, exceptional costs).
- Governance (recruitment or loss of Trustees and management).

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Principal Risks and Uncertainties (continued)

Risk Management (continued)

- External/political (government policy changes, Local Authority changes).
- Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity).
- Service delivery (recruitment or loss of staff, loss of contracts).
- Growth risks (failure to achieve long term objectives, availability of investment).

Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health & Safety/ Risk Management advisors to help oversee this area of our work, supported by the senior management team and Trustees.

Trustees Responsibilities in Relation to the Financial Statements

The Charity Trustees (who are also the directors of Blyth Star Enterprises Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the Trustees are required to :

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Blyth Star Enterprises Limited is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable; and
- Blyth Star Enterprises Limited complies with relevant laws and regulations.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2023

Trustees Responsibilities in Relation to the Financial Statements *(continued)*

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Charity's Auditors


In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware; and
- the Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

Independent Auditor

Emma Hartshorne Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 30th November 2023 and signed on their behalf by:



.....
T. P. CHRISP
Chairman

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2023

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2023 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2023

OTHER INFORMATION

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2023

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2023

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2023

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of
Bell Tindle Williamson LLP
Chartered Accountants & Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

30th November 2023

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Revaluation</u> <u>Reserve</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>
INCOME:						
Donations and Legacies	3	53,388	394,133	-	447,521	268,294
Income from Other Trading Activities	4	63,654	-	-	63,654	59,230
Investment Income	5	1,254	-	-	1,254	61
Income from charitable activities	6	1,958,408	-	-	1,958,408	1,828,512
TOTAL INCOME		2,076,704	394,133	-	2,470,837	2,156,097
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	24,799	636	-	25,435	18,465
Expenditure on Charitable Activities	8	1,770,329	99,596	-	1,869,925	1,783,645
Donations and Legacies Transfer	20	-	6,000	-	6,000	-
TOTAL EXPENDITURE		1,795,128	106,232	-	1,901,360	1,802,110
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		281,576	287,901	-	569,477	353,987
RECONCILIATION OF FUNDS						
Transfer Between Funds		109,159	(109,159)	-	-	-
Total Funds Brought Forward		1,725,404	77,099	18,109	1,820,612	1,466,625
TOTAL FUNDS CARRIED FORWARD		2,116,139	255,841	18,109	2,390,089	1,820,612

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.

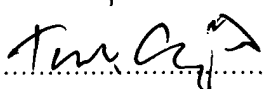
The notes on pages 23 to 36 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2023

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,768,098		1,678,008
CURRENT ASSETS					
Stocks	13	4,816		10,457	
Debtors	14	117,064		301,037	
Bank and Cash Balances		619,844		527,540	
		<u>741,724</u>		<u>839,034</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>119,733</u>		<u>451,223</u>	
NET CURRENT ASSETS			621,991		387,811
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,390,089</u>		<u>2,065,819</u>
CREDITORS - AMOUNTS DUE AFTER ONE YEAR	15		-		245,207
NET ASSETS			<u>2,390,089</u>		<u>1,820,612</u>
Unrestricted Funds	20		2,116,139		1,725,404
Restricted Funds	20		255,841		77,099
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>2,390,089</u>		<u>1,820,612</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 30th November 2023 and are signed on their behalf by:



 T. P. CHRISP
 Chairman

Company Registration Number 02152943

The notes on pages 23 to 36 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2023

	<u>Note</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Cash generated by operating activities	21	<u>845,196</u>	<u>238,718</u>
Cash flows from investing activities			
Interest received		1,254	61
Purchase of tangible fixed assets		(153,630)	(385,827)
Cash used in investing activities		<u>(152,376)</u>	<u>(385,766)</u>
Cash flows from financing activities			
Repayment of borrowings		(600,516)	(29,862)
Cash used in financing activities		<u>(600,516)</u>	<u>(29,862)</u>
Increase / (decrease) in cash and cash equivalents in the year		92,304	(176,910)
Cash and cash equivalents at 31st March 2022		527,540	704,450
Total cash and cash equivalents at 31st March 2023		<u>619,844</u>	<u>527,540</u>

The notes on pages 23 to 36 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

c) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES *(continued)*

d) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are funds in respect of grants received for capital purposes where the related capital asset has been purchased thereby satisfying the grant condition. The annual depreciation charge on these assets is charged to this fund. Designated funds form part of the Charity's unrestricted funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

f) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) Tangible Fixed Assets and Restricted Funds

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES *(continued)*

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

	<u>%</u>	
Motor Vehicles	25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

i) Stocks

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

k) Cash at Bank and in Hand

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

l) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount received.

m) Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

1 ACCOUNTING POLICIES *(continued)*

n) Defined Contribution Pension Plans

Contributions to defined contribution pension 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.

o) Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2 LEGAL STATUS

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

3 DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Residential Service/Living Support	-	-	-	180
Day Activities and Woodwork	-	-	-	100
Nursery	-	-	-	58
Central Services	50,878	-	50,878	1,652
Miscellaneous Projects	10	-	10	-
	<u>50,888</u>	<u>-</u>	<u>50,888</u>	<u>1,990</u>
<i>Grants Receivable:</i>	2,500	394,133	396,633	266,304
TOTAL INCOME	<u>53,388</u>	<u>394,133</u>	<u>447,521</u>	<u>268,294</u>

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

3 DONATIONS AND LEGACIES *(continued)*

The charity was very grateful to receive the following grants during the year:

	<u>£</u>
Jill Franklin Charitable Trust	36,000
The Joseph Frazer Strong Trust	2,000
The Mel Weir Charitable Trust	500
CRASH Charity	15,000
Northumberland County Council - Community Chest Scheme	3,133
The Edward Gostling Foundation	250,000
The Edward Gostling Foundation	90,000
	396,633

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	9,471	-	9,471	11,816
Nursery	54,183	-	54,183	47,414
	63,654	-	63,654	59,230

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	1,254	-	1,254	61
	1,254	-	1,254	61

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,461,389	-	1,461,389	1,300,608
Day Activities and Woodwork	147,972	-	147,972	209,393
Nursery	169,060	-	169,060	154,613
Central	-	-	-	660
Miscellaneous Projects	42,479	-	42,479	55,013
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	135,497	-	135,497	107,249
	<u>1,956,397</u>	<u>-</u>	<u>1,956,397</u>	<u>1,827,536</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	545	-	545	662
<i>Students:</i>				
Residential Service/Living Support	40	-	40	100
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	250	-	250	17
Nursery	1,155	-	1,155	-
Central Services	21	-	21	197
	<u>2,011</u>	<u>-</u>	<u>2,011</u>	<u>976</u>
TOTAL INCOME	<u>1,958,408</u>	<u>-</u>	<u>1,958,408</u>	<u>1,828,512</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Day Activities and Woodwork:</i>				
Opening Stock	6,054	-	6,054	-
Purchases	1,949	636	2,585	12,482
Closing Stock	-	-	-	(6,054)
	<u>8,003</u>	<u>636</u>	<u>8,639</u>	<u>6,428</u>
<i>Nursery:</i>				
Opening Stock	3,503	-	3,503	2,750
Purchases	17,209	-	17,209	12,790
Closing Stock	(3,916)	-	(3,916)	(3,503)
	<u>16,796</u>	<u>-</u>	<u>16,796</u>	<u>12,037</u>
TOTAL COST OF RAISING FUNDS	<u>24,799</u>	<u>636</u>	<u>25,435</u>	<u>18,465</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service		Day Activities and Woodwork		Nursery		Central Services		Other Projects		2023 Total	Day Activities and					2022 Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted		Residential Service	Woodwork	Nursery	Central Services	Other Projects	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Property Costs																	
Rent & Rates	25,562	-	22,508	-	1,436	-	12,889	-	-	-	62,395	23,223	22,424	2,304	13,811	-	61,762
Light & Heat	17,352	-	5,358	-	3,180	-	-	-	-	-	25,890	11,729	8,548	2,350	-	-	22,627
Repairs and Maintenance	28,423	-	3,315	-	9,812	220	4,586	-	383	214	46,953	19,144	5,750	12,417	5,892	312	43,515
Cleaning	2,804	-	779	-	4,126	-	14	-	16	-	7,739	2,513	825	3,529	12	28	6,907
Insurance	19,131	-	2,985	-	5,241	-	733	-	-	-	28,090	16,363	3,778	5,029	910	-	26,080
	93,272	-	34,945	-	23,795	220	18,222	-	399	214	171,067	72,972	41,325	25,629	20,625	340	160,891
Client Costs																	
Holidays, Outings and Celebrations	1,000	-	-	-	234	-	4,698	-	36	-	5,968	541	113	-	3,555	-	4,209
Activity Group	22	-	-	-	52	-	-	-	4,368	926	5,368	71	-	-	-	11,138	11,209
Consumables	-	-	-	-	-	-	-	-	10	81	91	-	-	-	-	-	3,462
Food and Provisions	11,028	-	4,694	-	847	-	86	-	1,091	-	17,746	8,636	5,141	591	113	1,291	15,772
Social Training Escort	5,572	-	-	-	-	-	-	-	348	-	5,920	3,140	-	-	-	-	3,140
Wages	671,410	37,500	65,297	32,534	143,383	28,121	-	-	58,095	-	1,036,340	574,393	115,013	147,873	-	-	837,279
Motor and Travel	124,328	-	1,913	-	16,982	-	1,898	-	12,010	-	157,131	116,014	8,141	15,731	6,465	15,768	162,119
Protective Clothing	-	-	125	-	1,385	-	37	-	-	-	1,547	-	277	1,146	97	-	1,520
	813,360	37,500	72,029	32,534	162,883	28,121	6,719	-	75,958	1,007	1,230,111	702,795	128,685	165,341	10,230	31,659	1,038,710
Management and Administration																	
Wages	-	-	-	-	-	-	282,910	-	-	-	282,910	-	-	-	305,775	87,827	393,602
Staff Gifts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000
Management Charge & Project Support	-	-	1,635	-	-	-	-	-	-	-	1,635	-	6,540	-	-	-	6,540
Telephone and TV Costs	7,881	-	2,085	-	1,744	-	2,165	-	861	-	14,736	7,315	2,333	1,380	2,120	849	13,997
Postage Printing and Stationery	3,495	-	986	-	298	-	2,237	-	123	-	7,139	1,936	1,162	106	3,293	20	6,517
Advertising and Recruitment	700	-	243	-	333	-	1,979	-	99	-	3,354	1,641	197	1,299	858	50	4,045
Training	1,338	-	666	-	1,248	-	393	-	134	-	3,779	7,949	209	549	694	-	9,401
Subscriptions and Donations	-	-	559	-	1,142	-	301	-	-	-	2,002	-	209	1,353	410	-	1,972
Health and Safety	1,664	-	17	-	46	-	342	-	-	-	2,069	976	183	189	30	2,000	3,378
Sundry Expenses	54	-	39	-	206	-	148	-	-	-	447	165	52	-	26	-	243
Consultancy and Professional Fees	15,900	-	105	-	400	-	6,339	-	-	-	22,744	1,996	-	445	6,407	-	8,848
Entertaining and Conference Costs	-	-	-	-	-	-	63	-	-	-	63	-	-	-	-	-	-
Accountancy	-	-	-	-	-	-	15,010	-	-	-	15,010	-	-	-	14,259	-	14,259
Governance Costs	-	-	-	-	-	-	6,560	-	-	-	6,560	-	-	-	6,250	-	6,250
Irrecoverable Input Vat	-	-	-	-	7,815	-	12,871	-	-	-	20,686	-	-	6,812	15,014	-	21,826
	31,032	-	6,335	-	13,232	-	331,318	-	1,217	-	383,134	21,978	10,885	12,133	355,136	93,746	493,878
Finance Costs																	
Bank Charges	-	-	-	-	627	-	1,625	-	-	-	2,252	-	-	634	1,532	-	2,166
Bank Loan and Mortgage Interest	19,821	-	-	-	-	-	-	-	-	-	19,821	30,201	-	-	-	-	30,201
Depreciation	16,206	-	1,679	-	21,610	-	23,876	-	-	-	63,371	5,581	-	24,778	26,693	-	57,052
Loss on Disposal of Assets	169	-	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	756	(9)	-	-	747
	36,196	-	1,679	-	22,237	-	25,501	-	-	-	85,613	35,782	756	25,403	28,225	-	90,166
TOTAL CHARITABLE COSTS	973,860	37,500	114,988	32,534	222,147	28,341	381,760	-	77,574	1,221	1,869,925	833,527	181,651	228,506	414,216	125,745	1,783,645

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2023</u>	<u>2022</u>
	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>
Audit	6,560	6,250
Depreciation	62,921	57,052
<i>Operating lease costs:</i>		
Motor vehicles	66,981	74,066
Property	45,916	49,053
Telephone equipment	1,490	1,490
	<u>1,221,095</u>	<u>1,230,881</u>

10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Residential Service	671,410	37,500	708,910	574,393
Day Activities and Woodwork	65,297	32,534	97,831	115,013
Nurseries	143,383	28,121	171,504	147,873
Central Services	282,910	-	282,910	305,775
Other Projects	58,095	-	58,095	87,827
	<u>1,221,095</u>	<u>98,155</u>	<u>1,319,250</u>	<u>1,230,881</u>

Staff costs include: Employers National Insurance costs of £105,131 (2022: £87,817) and a defined contribution pension charge of £21,546 (2022: £21,385).

One member of staff received emoluments in excess of £60,000 (2022: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £81,006 (2022: £74,491) for his services as Finance Director/Trustee. No remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year.

Other than T. P. Chrisp, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2022: £Nil) neither were they reimbursed expenses during the year (2022: £Nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £165,018 (2022: £162,575).

11 STAFF NUMBERS

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

	<u>2023</u>	<u>2022</u>
	<u>Number</u>	<u>Number</u>
Accommodation	39	34
Workshops and Day Services	15	16
Central Services	7	8
	<u>61</u>	<u>58</u>

BLYTH STAR ENTERPRISES LIMITED
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12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Motor Vehicles</u>	<u>Fixtures & Fittings</u>	<u>Plant & Equipment</u>	<u>Total</u>
	£	£	£	£	£
COST					
At 1st April 2022	1,525,996	106,266	22,112	506,396	2,160,770
Additions	139,560	-	-	14,070	153,630
Disposals	-	-	-	(954)	(954)
At 31st March 2023	<u>1,665,556</u>	<u>106,266</u>	<u>22,112</u>	<u>519,512</u>	<u>2,313,446</u>
DEPRECIATION					
At 1st April 2022	68,054	58,116	12,662	343,930	482,762
Charge for year	16,205	12,037	2,369	32,760	63,371
Disposals	-	-	-	(785)	(785)
At 31st March 2023	<u>84,259</u>	<u>70,153</u>	<u>15,031</u>	<u>375,905</u>	<u>545,348</u>
NET BOOK VALUE					
At 31st March 2023	<u>1,581,297</u>	<u>36,113</u>	<u>7,081</u>	<u>143,607</u>	<u>1,768,098</u>
At 31st March 2022	<u>1,457,942</u>	<u>48,150</u>	<u>9,450</u>	<u>162,466</u>	<u>1,678,008</u>

13 STOCKS

	<u>2023</u>	<u>2022</u>
	£	£
Nursery	3,916	3,503
Woodwork	-	6,054
Old Chandlery	900	900
	<u>4,816</u>	<u>10,457</u>

14 DEBTORS

	<u>2023</u>	<u>2022</u>
	£	£
Trade Debtors	41,537	194,627
Prepayments and Accrued Income	48,496	61,047
The Woodfuel Centre CIC	27,031	44,854
Blyth Star Catering Services CIC	-	509
	<u>117,064</u>	<u>301,037</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

15 CREDITORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Mortgage	-	19,000
Bank Loans	-	336,309
Trade Creditors	17,886	34,176
Accruals and Deferred Income	95,899	37,882
Other Creditors	195	476
PAYE and NIC	5,384	22,410
Value Added Tax	369	970
	<u>119,733</u>	<u>451,223</u>
Amounts due after one and within two years:-		
Mortgage	-	19,500
Bank Loans	-	-
	<u>-</u>	<u>19,500</u>
Amounts due after two and within five years:-		
Mortgage	-	61,500
Bank Loans	-	-
	<u>-</u>	<u>61,500</u>
Amounts due after five years:-		
Mortgage	-	164,207
Bank Loans	-	-
	<u>-</u>	<u>164,207</u>
	<u>-</u>	<u>245,207</u>

16 COMMITMENTS UNDER OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Not later than one year	105,060	103,997
Later than 1 year and not later than 5 years	87,120	106,567
Later than 5 years	-	11,857
	<u>192,180</u>	<u>222,421</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

17 TAXATION

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 ANALYSIS OF NET ASSETS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> £
Tangible Fixed Assets	1,768,098	-	1,768,098
Current Assets	485,883	255,841	741,724
Current Liabilities	(119,733)	-	(119,733)
	<u>2,134,248</u>	<u>255,841</u>	<u>2,390,089</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> £
Tangible Fixed Assets	1,678,008	-	1,678,008
Current Assets	761,935	77,099	839,034
Current Liabilities	(337,449)	-	(337,449)
Non Current Liabilities	(358,981)	-	(358,981)
	<u>1,743,513</u>	<u>77,099</u>	<u>1,820,612</u>

19 AUDITORS REMUNERATION

		<u>2023</u> £	<u>2022</u> £
Auditors Remuneration:	As Auditors	6,560	6,250
	Accountancy	13,520	13,425
	Payroll and Pension Services	2,616	834
		<u>22,696</u>	<u>20,509</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

20 **STATEMENT OF FUNDS**

	<u>Balance</u> <u>1st April</u> <u>2022</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2023</u> <u>£</u>
Unrestricted Funds :					
<i>General</i>	1,725,404	109,159	2,076,704	(1,795,128)	2,116,139
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
The RW Mann Charitable Trust	1,000	(1,000)	-	-	-
EDF Offshore Windfarm Trust	610	(610)	-	-	-
The Barbour Foundation	10,000	-	-	-	10,000
The Evan Cornish Foundation	10,000	-	-	-	10,000
The Schroder Charitable Trust	303	(303)	-	-	-
CRASH Charity	-	(15,000)	15,000	-	-
Jill Franklin Charitable Trust	-	(3,466)	3,466	-	-
The Edward Gostling Foundation	-	(90,000)	90,000	-	-
Northumberland County Council - Community Chest Scheme	-	-	3,133	-	3,133
The EC Graham Belford Charitable Settlement	5,000	(5,000)	-	-	-
	26,913	(115,379)	111,599	-	23,133
Restricted Funds:					
<i>Revenue Grants</i>					
The Co-op Community Foundation	855	-	-	(855)	-
The D'Oyly Carte Charitable Trust	871	-	-	(871)	-
The Hadrian Trust	1,000	-	-	(1,000)	-
Nationwide Building Society Community Grants	17,708	-	-	(12,500)	5,208
The Bernard Sunley Foundation	10,000	-	-	(10,000)	-
The Ridley Family Settlement	5,000	-	-	(5,000)	-
The William Leach Foundation	6,000	-	-	(6,000)	-
The Rothley Trust	1,250	-	-	(1,250)	-
The William Webster Charitable Trust	3,000	-	-	(3,000)	-
The David Solomons Charitable Trust	1,000	-	-	(1,000)	-
The Community Foundation Ringtons Fund	1,002	-	-	(1,002)	-
The Sobell Foundation	2,500	-	-	-	2,500
The Edward Gostling Foundation	-	-	250,000	(25,000)	225,000
Jill Franklin Charitable Trust	-	-	32,534	(32,534)	-
The Schroder Charitable Trust	-	220	-	(220)	-
	50,186	220	282,534	(100,232)	232,708
	1,820,612	(6,000)	2,470,837	(1,895,360)	2,390,09

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

20 STATEMENT OF FUNDS *(continued)*

Capital Grants Transfer

Grants of £6,000 received in the 2022 financial year in respect of the purchase of an Eco Shed have been transferred to The Woodfuel Centre CIC, a company controlled by Blyth Star Enterprises Limited, in which company the acquisition has been made.

Unrestricted Funds

These are funds which the trustees are free to use in accordance with the charity's objectives.

Revaluation Reserve

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Capital Grants

The RW Mann Charitable Trust	Monies received to acquire an eco shed.
EDF Offshore Windfarm Trust	Monies received to acquire Roots to Recovery equipment.
The Barbour Foundation	Monies received to support residential apartments build.
The Evan Cornish Foundation	Monies received to acquire Roots to Recovery vehicle.
The Schroder Charitable Trust	Monies received to acquire Roots to Recovery equipment.
CRASH Charity	Monies received to create residential apartments.
Jill Franklin Charitable Trust	Monies received to acquire catering equipment.
The Edward Gostling Foundation	Gift of 55 Woodbine Terrace, Blyth, Northumberland
Northumberland County Council - Community Chest Scheme	Monies received to create building extension.
The EC Graham Belford Charitable Settlement	Monies received to acquire Roots to Recovery equipment.

Revenue Grants

The Co-op Community Foundation	Monies received to support Lionhearts project costs.
The D'Oyly Carte Charitable Trust	Monies received to support Next Steps costs.
The Hadrian Trust	Monies received to support Roots to Recovery costs.
Nationwide Building Society Community Grants	Monies received to support employment of a tenancy manager.
The Bernard Sunley Foundation	Monies received to support Roots to Recovery costs.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
The William Leach Foundation	Monies received to support Roots to Recovery costs.
The Rothley Trust	Monies received to support Roots to Recovery costs.
The William Webster Charitable Trust	Monies received to support Roots to Recovery costs.
The David Solomons Charitable Trust	Monies received to support Roots to Recovery costs.
The Community Foundation Ringtons Fund	Monies received to support Covid 19 project costs.
The Sobell Foundation	Monies received to support employment of a support worker.
The Edward Gostling Foundation	Monies received to support Living Support services.
Jill Franklin Charitable Trust	Monies received to support day activities.
The Schroder Charitable Trust	Monies received to support Roots to Recovery costs.

Transfer Between Funds

£109,159 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2023

21 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	569,477	353,987
Depreciation	63,371	57,052
Loss on Disposal of Assets	169	-
Interest Income	(1,254)	(61)
Decrease/(Increase) in Stock	5,641	(6,806)
Decrease/(Increase) in Debtors	183,973	(188,968)
Increase in Creditors	23,819	23,514
	<u>845,196</u>	<u>238,718</u>

22 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T.P Chrisp is also a director of the Woodfuel Centre CIC.

On 1st July 2022 the trading activities of the Woodwork Department were transferred to The Woodfuel Centre CIC. Both operations now take place on the same site allowing greater synergy and effectiveness of their activities.

In the year to 31st March 2023, Blyth Star Enterprises Limited received a management charge of £545 (2022: £662) and a donation of £50,000 (2022: £Nil) from The Woodfuel Centre CIC and paid to The Woodfuel Centre CIC a contribution of £1,635 towards overheads in respect of the Woodwork Department (2022: £6,540). Grants received of £6,000 in respect of the construction of an Eco Shed at the Woodfuel Centre were transferred to The Woodfuel Centre CIC during the year.

At 31st March 2023 The Woodfuel Centre CIC owed £27,031 (2022: £44,854) to Blyth Star Enterprises Limited and this is shown in year end debtors.

Blyth Star Enterprises Limited continue to provide administrative support free of charge to The Woodfuel Centre CIC.

T. P. Chrisp is also a director of Blyth Star Catering Services CIC. At 31st March 2023, Blyth Star Enterprises Limited were owed £Nil (2022: £509) by Blyth Star Catering Services CIC. During the year Blyth Star Catering Services CIC made a donation of £655 (2022: £Nil) to Blyth Star Enterprises Limited.

The directors had no material interest in any other transaction entered into by the charity during the year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

23 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

24 EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

After the year end the charity was subject to a complex cyber fraud. This led to seven fraudulent transfers, amounting to £127,756, being taken from one of the charity's bank accounts on 22nd August 2023. To date, £64,822 has been returned to the charity. The bank and the charity continue to work closely and it is the Trustees opinion that the remaining monies will be returned to the charity in due course.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2023</u> £	<u>2022</u> £
RESIDENTIAL SERVICE/LIVING SUPPORT	38	627,972	585,350
DAY ACTIVITIES AND WOODWORK	39	36,381	36,306
NURSERY PROJECT	40	4,183	1,189
CENTRAL SERVICES	41	(318,759)	(402,830)
MISCELLANEOUS PROJECTS	42	(35,085)	473
		314,692	220,488

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2023</u> £	<u>2022</u> £
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	314,692	220,488
REVENUE GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(100,232)	(100,498)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(33,116)	(32,307)
GRANTS RECEIVED	394,133	266,304
GRANTS TRANSFERRED	(6,000)	-
NET MOVEMENT IN FUNDS IN YEAR	569,477	353,987

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<u>INCOME</u>				
<i>Provision of Client Services:</i>				
Care Management		1,461,389		1,300,608
Housing Benefit		135,497		107,249
<i>Other Income:</i>				
Donations and Gift Aid		-		180
Grant		37,500		10,740
Release from Grant Reserve		4,906		-
Students		40		100
		<u>1,639,332</u>		<u>1,418,877</u>
<u>EXPENDITURE</u>				
Wages	697,649		564,752	
Staff Pension	11,261		9,641	
Recruitment Expenses	700		919	
Activity Group	22		71	
Celebrations	1,000		486	
Cleaning Materials	2,804		2,513	
Entertaining	-		55	
Social Training Escort	5,572		3,140	
Training	1,338		7,949	
Registered Landlord Fees	15,660		-	
Food Provisions	11,028		8,636	
Rent and Rates	25,562		23,223	
Heat and Light	17,352		11,729	
Motor and Travel Expenses	124,328		116,014	
Advertising	-		722	
Printing Postage and Stationery	3,495		1,936	
Telephone	7,529		7,315	
TV Costs	352		-	
Repairs and Renewals	23,615		17,802	
Equipment Hire and Maintenance	4,808		1,342	
Insurance	19,131		16,363	
Mortgage and Loan Interest	19,821		30,201	
Professional Fees	240		1,996	
Health and Safety	1,664		976	
Depreciation	16,206		5,581	
Loss on Disposal of Assets	169		-	
Sundry Expenses	54		165	
		<u>1,011,360</u>		<u>833,527</u>
SURPLUS FOR YEAR		<u>627,972</u>		<u>585,350</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

DAY ACTIVITIES AND WOODWORK

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales	4,308	5,163	9,471	11,816
Cost of Sales	7,356	1,283	8,639	6,428
Net Trading (Loss)/Profit	(3,048)	3,880	832	5,388
<u>OTHER INCOME</u>				
Grants	-	33,170	33,170	1,756
Release from Grant Reserve	-	1,679	1,679	1,303
Donations	-	-	-	100
Sundry Income	-	250	250	17
Care Management	19,121	128,851	147,972	209,393
	<u>16,073</u>	<u>167,830</u>	<u>183,903</u>	<u>217,957</u>
<u>EXPENDITURE</u>				
Wages	6,002	90,408	96,410	113,202
Staff Pensions	119	1,302	1,421	1,811
Recruitment Expenses	48	195	243	197
Celebrations	-	-	-	113
Cleaning Materials	-	779	779	825
Protective Clothing	-	125	125	277
Training	-	666	666	209
Food and Provisions	21	4,673	4,694	5,141
Rent and Rates	-	22,508	22,508	22,424
Management Charge	1,635	-	1,635	6,540
Heat and Light	-	5,358	5,358	8,548
Motor and Travel Expenses	1,913	-	1,913	8,141
Printing Postage and Stationery	-	986	986	1,162
Telephone and Internet	144	1,594	1,738	2,165
TV Costs	-	347	347	168
Repairs and Renewals	1,459	855	2,314	4,552
Equipment Hire and Maintenance	108	893	1,001	1,198
Consultancy, Legal and Professional Fees	-	105	105	-
Insurance	1,625	1,360	2,985	3,778
Subscriptions	-	559	559	209
Health and Safety	-	17	17	183
Sundries	-	39	39	52
Bad Debts	-	-	-	756
Depreciation	-	1,679	1,679	-
	<u>13,074</u>	<u>134,448</u>	<u>147,522</u>	<u>181,651</u>
SURPLUS FOR YEAR	<u>2,999</u>	<u>33,382</u>	<u>36,381</u>	<u>36,306</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

STAKEFORD NURSERIES PROJECT

	<u>2023</u>	<u>2022</u>
	£	£
<u>INCOME</u>		
Sales		47,414
	54,183	
<u>COST OF SALES</u>		
Opening Stock	3,503	2,750
Purchases	17,209	12,790
	<u>20,712</u>	<u>15,540</u>
Closing Stock	3,916	3,503
	<u>16,796</u>	<u>12,037</u>
	37,387	35,377
<u>OTHER INCOME</u>		
Donations and Gift Aid	-	58
Grants	28,341	16,797
Release from Grant Reserve	18,728	22,850
Sundry Income	1,155	-
Care Management	169,060	154,613
	<u>217,284</u>	<u>194,318</u>
	254,671	229,695
<u>EXPENDITURE</u>		
Wages	168,662	145,263
Staff Pension	2,842	2,610
Recruitment Expenses	143	1,139
Celebrations	234	-
Activity Group	52	-
Cleaning Materials	4,126	3,529
Protective Clothing	1,385	1,146
Training	1,248	549
Food Provisions	847	591
Rent and Rates	1,436	2,304
Heat and Light	3,180	2,350
Motor and Travel Expenses	16,982	15,731
Advertising and Promotions	190	160
Printing Postage and Stationery	298	106
Telephone	1,585	1,221
TV Costs	159	159
Repairs and Renewals	5,740	11,503
Equipment Hire and Maintenance	4,292	914
Consultancy, Legal and Professional Fees	400	445
Insurance	5,241	5,029
Subscriptions	1,142	1,353
Bank Charges & Interest	627	634
Health and Safety	46	189
Sundries	206	-
Bad Debts	-	(9)
Depreciation	21,610	24,778
Irrecoverable Input Vat	7,815	6,812
	<u>250,488</u>	<u>228,506</u>
<u>SURPLUS FOR YEAR</u>	<u>4,183</u>	<u>1,189</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

CENTRAL SERVICES

	<u>2023</u>	<u>2022</u>
	£	£
<u>INCOME</u>		
Sales	-	-
<i>Other Income:</i>		
Management Charges	545	662
Care Management	-	660
Grants	2,500	-
Release from Grant Reserve	7,803	8,154
Donations and Gift Aid	50,878	1,652
Miscellaneous Income	21	197
Bank Interest Received	1,254	61
	<u>63,001</u>	<u>11,386</u>
<u>EXPENDITURE</u>		
Wages	277,695	299,404
Staff Pension	5,215	6,371
Recruitment Expenses	25	-
Cleaning Materials	14	12
Protective Clothing	37	97
Celebrations	4,698	3,456
Training	393	694
Entertaining	63	99
Food and Provisions	86	113
Rent, Rates and Water	12,396	13,811
Room Hire	493	-
Motor and Travel Expenses	1,598	6,165
Partnership Working	300	300
Advertising and Promotions	1,954	858
Printing Postage and Stationery	2,237	3,293
Telephone and Internet	2,165	2,120
Audit and Accountancy	21,570	20,509
Consultancy, Legal and Professional Fees	6,339	6,407
Repairs and Renewals	4,061	5,892
Equipment Hire and Maintenance	525	-
Insurance	733	910
Subscriptions	301	410
Bank Charges and Interest	1,625	1,532
Health and Safety	342	30
Sundry Expenses	148	26
Depreciation	23,876	26,693
Irrecoverable Input Vat	12,871	15,014
	<u>381,760</u>	<u>414,216</u>
DEFICIT FOR YEAR	<u>(318,759)</u>	<u>(402,830)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2023

MISCELLANEOUS PROJECTS

	<u>Lionhearts/ Berwick</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>			
Care Management	42,479	42,479	55,013
Grants	1,221	1,221	71,205
Donations	10	10	-
	43,710	43,710	126,218
<u>EXPENDITURE</u>			
Wages	57,288	57,288	86,875
Staff Pensions	807	807	952
Staff Gifts	-	-	3,000
Recruitment Expenses	99	99	50
Consumables	91	91	3,462
Social Training Escort	348	348	-
Training	134	134	-
Food and Provisions	1,091	1,091	1,291
Celebrations	36	36	-
Activity Group	5,294	5,294	11,138
Cleaning Materials	16	16	28
Motor and Travelling	12,010	12,010	15,768
Postage and Stationery	123	123	20
Telephone	861	861	849
Repairs and Renewals	435	435	312
Equipment Hire and Maintenance	162	162	-
Health & Safety	-	-	2,000
	78,795	78,795	125,745
(DEFICIT) / SURPLUS FOR YEAR	(35,085)	(35,085)	473

BLYTH STAR ENTERPRISES LIMITED

England & Wales - Charity number 519443

Accounts



COMPANY REGISTRATION NUMBER 02152943
REGISTERED CHARITY NUMBER 519443



BLYTH STAR
ENTERPRISES
somewhere to live • somewhere to work • someone to care

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2022

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).

Chairman's Statement - Mr Tim Chrisp JP

In my report last year, I wrote that 2021 had been a year marked by considerable change and challenge. Any cautious optimism we had that 2022 would be a more stable domestic and global environment appears to have been misplaced. As I write a key cross party priority is attempting to address the cost of living crisis and globally, the war in Ukraine and COVID continues to negatively influence many aspects of our lives. As the impact of COVID slowly diminishes we are left with its legacy of mental health issues, staff shortages, delays to some of our key initiatives and the absence of any effective response from the government to the underfunding of social care. The response of colleagues had been magnificent in 2020-21; the response in 2021-22 equally so, despite the residual exhaustion from the first year, the acute discomfort of working in PPE and the stressful lack of social contact. Our deepest gratitude goes to everyone involved, even though no simple thank you is an adequate recognition of their dedication.

One ongoing positive of the pandemic that has become even stronger has been the greater collaboration between Blyth Star Enterprises, our health and social care partners and the wider community. It is to their enormous credit and despite unrelenting pressures to maintain quality services, our fantastic staff, volunteers and supportive commissioners again succeeded in creating significant change in service delivery and improving our impact. The work of our teams delivering day and living support services went to extraordinary lengths to keep our residents and service users safe, responding calmly and determinedly to each new challenge - from waves of national or service lockdown, to the "pingdemic" right through to compulsory vaccinations. In this they were ably supported by our central services team ensuring the continued smooth running of the essential business processes of the organisation.

Our financial strategy has continued to both enable the survival of and protect the future of the charity. I must again give credit to all those with budget responsibilities for the careful management of our expenditure and the maximisation of income generating opportunities that have meant we have not had to access financial reserves. In spite of ever-changing times, we have again finished the year in a stronger financial position than forecast.

Our committed Board continues to be reviewed regularly and although the majority of meetings have once again taken place virtually they have been no less effective with healthy and constructive debate and decision making and always quorate. We continue to seek new Trustees from outside the organisation to provide additional and complementary expertise and experience. We have conducted a review of our governance and organisational policies and remain confident that we continue to comply with the prevailing regulatory standards set by the Charity Commission, Companies House and our local authority commissioners. I believe Blyth Star Enterprises has evolved a more supportive, reflective and respectful ethos that accepts we have no monopoly on wisdom and expertise and that we have at least as much to learn as to offer.

After another turbulent year, we must again look to the future and continue to be optimistic about our direction. We remain focused on our plans to continue to revive and thrive as we navigate adverse times. Meeting the needs of our service users and delivering person-centred care will remain at the heart of all we do. Despite the continued uncertainty over the longer-term impact of Covid-19, we have remained steadfast over the last year and we will continue to adapt, plan and invest in developing our services for the future.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Chairman's Statement - Mr Tim Chrisp JP (continued)

This year marked the final full year that Gordon Moore MBE acted as Chief Executive having been instrumental in establishing the organisation back in 1987. We extend our profound thanks for his personal commitment to our work over this considerable time and the fact we can look to the future with such confidence and positivity is in no small part down to his input and influence. It just remains for me to thank all those whose hard work is fundamental to the success of the charity, namely my fellow Board members, our excellent staff team, our volunteers, our commissioners, partner organisations and other stakeholders who support the work we do. We simply couldn't do it without you, thank you.

Our Purposes and Activities

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

About Us

At Blyth Star Enterprises Limited we work alongside people aged **18** and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their community. We support people to develop and take control of their own lives using a person centred approach focused on rehabilitation and recovery. Our services include living support, community residential rehabilitation, day services, training and employment training, life coaching, social and leisure activities. The organisation is based upon its three fundamental principles:-

- *somewhere to live*
- *somewhere to work*
- *someone to care*

Where We Work

We are a local organisation operating primarily in the South East of Northumberland, which contains the ten most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit train and support our staff to support people to maximise their independence and to have choice and control over their lives.

Our Vision

People with individual needs living the lives they choose.

Our Mission

For people with mental ill health:

Through recovery focussed age appropriate person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

For people with learning and other disabilities:

By delivering a range of flexible care and support services, we will ensure people with learning and other disabilities are as independent as possible and connected with their local communities.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Our Purposes and Activities *(continued)*

Our Values

- Treat people with dignity and respect.
- Give people power to make choices.
- Support people to be involved with their communities.
- Take responsibility for our actions and act fairly.
- Be honest open and accountable.
- Listen to ensure we deliver agreed plans and outcomes.
- Encourage skill and expertise throughout the organisation.
- Welcome and support innovation and new ideas to maximise our impact.
- Promote leadership and learning.

Objectives and Activities

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Summary of Objects as Set Out in the Governing Document

The charitable objects are:

- To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.
- The provision of community residential rehabilitation, living support, meaningful day time activities, training and employment training services.

Strategies for Achieving Objectives

In order to achieve the objectives the Charity provides community residential rehabilitation, living support, meaningful day time activities, sheltered work, training and employment training services advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and neighbouring Local Authority areas. Blyth Star Enterprises Limited is very involved in the local community and as such is indebted to a number of volunteers who provide their services without financial reward.

Achievements and Performance

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Review of Activities

Continuing to Provide the Best Quality of Care

Organisational Impact

In yet another year that has held many challenges and financial pressures for social care providers, Blyth Star Enterprises has continued to maintain its service growth and innovative modernisation across all areas of the Organisation. Our actual impact remains focused upon our Organisation's principles of 'Somewhere to Live, Somewhere to Work, Someone to Care'.

The Organisation's services are delivered across two primary areas, these being **Living Support Services**, consisting of Community Residential Rehabilitation and Outreach and **Day Services** comprising of Meaningful Activities, Sheltered Work, Training and Employment Training.

Living Support Services - Mrs Susan Mosey, Manager

During 2021-2022 Living Support Services staff and service users were adapting to more relaxed measures relating to COVID-19. Although the advice for the general public and other sector organisations were far more relaxed, the guidance for social care staff necessitated the continued wearing of PPE and the following of enhanced infection control measures.

As part of the National Testing Programme, daily lateral flow testing was rolled out across the organisation and reduced to twice weekly at the beginning of the year. Any staff testing positive were required to self-isolate at home until they presented with 2 negative tests. All staff remained on full pay during this practice and were not disadvantaged financially as a result. This did however have an impact on the delivery of both our Community Residential Rehabilitation and Outreach Services, fortunately we had a healthy bank of staff to call and as a result any disruption was kept to a minimum.

In line with the experience of the entire Health and Social Care sector our Living Support Services in particular struggled to recruit new staff this being despite various incentives promoted throughout our recruitment drives. Unusually for the sector Blyth Star Enterprises offers an employer pension scheme, has consistently offered pay rates above the National Minimum Wage and National Living Wage and recently signed up to become a Living Wage Foundation Employer.

All of the apartments within our Custom House Community Residential Rehabilitation Facility remained occupied during the year although there was a small turnover of tenants. The four new apartments in our Old Chandlery facility were completed to a very high standard and ready to accept new tenants. 2 apartments were occupied almost immediately and the waiting list of referrals began to grow. Unfortunately due to unforeseen issues with their regulator, the Registered Provider for the building was unable to complete the necessary tenancies immediately and as a consequence we were unable to claim housing benefit for a period.

Our Outreach Services continue to grow in line with demand the pace of which is only limited by our ability to recruit. We purchased a second property on Woodbine Terrace in Blyth and a suitable service user was identified to occupy the property. Our existing property on the same street remained occupied throughout the year.

Day Services

The service users we work with are, in the most part, not attractive to employers. We seek to develop the potential of all individuals but it is important to acknowledge that there are those whose disabilities prevent them from entering the mainstream employment market. This is precisely why we provide sheltered work environments and seek to make these as real and empowering as possible.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Review of Activities (continued)

Day Services (continued)

We presently have approximately 130 people using these services following the pandemic, of which 66% are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.

Woodfuel Centre - Mr Neil Hedley, Manager

All service user sessions have reverted back to full occupancy following the Pandemic and a steady stream of new referrals continue to be received.

A staff member from our Stakeford Nursery has become a full time member at the woodfuel centre to help cover driving and delivery duties. A further full time staff member was recruited to back fill the departure of another employee which has increased productivity within the factory. This winter period has seen an increase in sales, the best to date, due primarily to the quality of our product, an increase new purchase customers and reliability of our delivery service. We have revamped our log storage within the factory to make it more efficient and to make access easier and this allows for a better method for drying the product. Our new purpose built log grab has assisted in the transporting of logs during the cutting process and can carry the timber more safely and efficiently than the previous method we employed.

A hopefully soon to be neighbour company, British Volt, have asked us to be involved with the intake and processing of their felled trees from their proposed new factory site in Cambois. The purpose of this joint venture, being the establishment of a time limited log bank, for the use those in need in the local community. The local area is one of high deprivation and it is hoped that this initiative will help the local community by providing seasoned wood fuel to those suffering fuel poverty, financial hardship, chronic ill health, disability or isolation, or to those who have difficulty obtaining or handling logs due to advanced age. Woodfuel have continued to be the sole supplier to Pearson's of Dunns for all their kindling needs and have had a long lasting relationship.

The woodwork department has been involved with 2 local schools during the year helping with the re-instating of their outdoor areas with new play equipment, sitting areas and mud kitchens. This was well received from both schools and our service users enjoyed making and assembling the installations at the projects both of which were well covered by the local press.

The department has continued to make log stores in conjunction with the woodfuel centre and now the service users are able to complete the stores from start to finish under supervision but without assistance. The department was also busy making up parts for bird boxes to give to the Blyth Community Gardens Project for them to distribute to local arts projects and schools for them to assemble and install on Crofton Heap. The Eco Shed has made good progress and sits well on the garden plot at Sleekburn, where one of the full time members of staff in woodfuel has developed the land ready for planting.

Horticulture / Stakeford Nurseries - Mr Daniel Hedley, Manager

This year has seen Stakeford Nurseries continue to work in the community on projects for East Bedlington Parish Council (EBPC), the Port of Blyth, GEOS group, BeST and a local scout group. Our service users participated in activities ranging from design, plant production, formative planting both on site and in the community and grounds maintenance tasks both domestic and commercially. The planter designs for EBPC were themed in commemoration of the Queen's Platinum jubilee, something our service users took great pride in. Nursery service users also got involved with a project helping to establish a forest school for Warkworth Primary school by planting native trees in the area working alongside our woodwork department. Another joint venture between the nurseries and woodwork, this time involving the Woodfuel Centre too, was a project for "The Friends of Crofton Field". The nursery also grew a range of plants for a community flowerbed a project that involved lots of other local organisations.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Review of Activities (continued)

Horticulture / Stakeford Nurseries - Mr Daniel Hedley, Manager (continued)

During the winter of 2021 we made the decision to demolish the old wooden greenhouse that was formerly the organic department. This had not been in our use for some time due to concerns we had over the safety of the structure. We employed an external contractor to carry out the works. The work was carried out on time and to the agreed costs. This has now left us with a large area on site to be developed, plans for which are yet to be finalised. Our retail department popularity has continued to grow and to develop. To improve what we are able to offer in terms of retail training as well as customer experience, we have installed a large display fridge. We are also in the process of building a small greenhouse in the retail area which we will use to house “pick your own” peppers, tomatoes and cucumbers etc.

In early spring 2022 we were approached by Whitehouse Farm and they have become our latest commercial customer and supporter of our work. We have produced their hanging baskets and landscaped areas including ground preparation for grass, planting of hedges and decorative planting too. During COVID-19 we were not able to provide our usual training opportunities for our service users however this has since returned to normal. All individual service user training reviews are under way and development plans are being discussed. Our own service user garden on site has also been developed. We have increased our outdoor seating areas and installed shade and shelter areas for break times outside. The area is designed to allow service users to take ownership of an area of the nursery, develop transferable skills they can use at home and an opportunity to be creative in design and planning a garden.

By late summer we were making provisions for the Roots to Recovery programme and as such took delivery of our first Hybrid vehicle in November, followed by a trailer shortly afterwards. The aims of this project are to work alongside and reach beyond the scope of our regular garden maintenance department. We aim to establish further project work in further afield communities so that we can offer horticulture services to more potential beneficiaries.

One of our over winter projects was to install new irrigation systems. This was carried out on the indoor raised beds for crop production as well as an overhead system for hanging basket production. We involved our service users in the installation process and have taught them why we set it up and how to use the new system. Despite us having to increase our costs for the organic products we grow, we have again maintained our customer base. In order to keep up with production in this area we purchased a portable heater for the organic greenhouse which has proven very useful in allowing us to utilise new areas of the nursery for this work.

The Roots to Recovery grant funding allowed us to purchase a trailer which arrived towards the end of summer 2021. This has proven to be an excellent addition to our vehicle operation. We have been able to transport machinery to work areas and transport large amounts of shrubs meaning we were also able to carry out types of work in the community that would once have been beyond our capacity. We continued to advertise for the senior support worker positions to run the Roots to Recovery Project. We found 2 successful candidates for the roles, as well as a new support worker for the nursery in the process.

The Steamboat Day Service - Mrs Judi Gray, Manager

The Steamboat day service continues to provide vital day care and offer meaningful activities to an often isolated and vulnerable client group, the service presently supports around 40 service users across the departments. The service continues to provide a fairly a specialist social care service that differs from our sheltered work and vocational training services. It is popular with Care Managers and provides an important mental health wellbeing maintenance service to those with long-term problems.

Discussions held during and at the end of COVID-19 with the staff team and those who use and refer to the service are helping to redefine the offer based upon the needs and wishes of those attending on a regular basis. This has been assisted by and the transition made easier by a significant turnover of long serving staff.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Review of Activities (continued)

Lionhearts - Mrs Anne Marie Lister - Manager

The Berwick day service group sadly came to an end in April 22 due to the big lottery funding running out. Unfortunately the service was unsustainable as the Local Authority were unable to fund referrals. However the positive outcome is the group still meet up on a Friday at the Berwick Visitors Centre where they are working on developing their art skills. The group have now linked up with JAGART82, the proprietor of which is helping them with their art work and in addition the group also meet up at different places in Berwick on a Sunday to paint.

The Alnwick day service is now only running over 2 days, Wednesday and Thursday. The Monday walking group is now on a Thursday, incorporated in the mixed group, and the Tuesday art group is again a mixed group now taking place on a Wednesday. The aforementioned is due to various reasons such as COVID-19, no referrals being received primarily due to other groups setting up which are offered free via Social Prescribing, services users have also been subject to financial assessments which have concluded that they have to contribute or pay for the service, which unfortunately they don't want to as we are unable provide transport due to the cost involved. The men's group on a Thursday is now a mixed group. This group was originally supported with the grant money from the Big Lottery which came to an end in April 22.

We have received various grants to help with retaining the art therapy tutor over the last year up to April 22. This grant money included money to hold an art exhibition which service users from both Alnwick and Berwick displayed their art work and photographs. The first exhibition was at The Berwick Visitors Centre and lasted for 2 weeks. Some of the art work was sold to people who were on holiday from Yorkshire and London. The money went back into purchasing art materials for both groups. The second exhibition was held for one day at The Costello Centre in Alnwick. The ladies still continue to do art on a Wednesday even though we don't now have a art tutor. In total we have 7 people attend our Wednesday group and 8 attend the Thursday group. We have had only 1 new referral over the last year which we can attribute to the same reasons as the Berwick locality.

Lionhearts continues to offer social care support to people with enduring mental health problems in North Northumberland. Its activity based programmes assist people who are often on the fringes of society who can become extremely socially isolated due to the rural nature of where they live. The delivery of the service developments to be funded from the successful Big Lottery bid in 2019 was again severely affected by COVID-19. In agreement with the Big Lottery and in the spirit of the original application, the team continued to develop a rural outreach service to meet identified need. This outreach service is slowly developing and we have 7 contracts in total covering Amble, Alnwick and Powburn areas. These contracts range from 1 hour to 2 hours support per person.

Financial Review

Principal Funding Sources

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services and day and sheltered employment services. These services represent **87.0%** (2021: 81.4%) of the Charity's total income.

Expenditure

Expenditure only increased slightly compared to the previous year primarily due to careful management of budgets.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Financial Review *(continued)*

Statement of Financial Position

Our balance sheet continues to grow stronger with total reserves of **£1,820,612** (2021: £1,466,625) primarily unrestricted in nature.

We invested **£385,827** in capital assets during the year mainly in our freehold property and plant & equipment. We will continue the policy of investing where necessary to modernise, remain safe and where possible provide improved care at optimum cost.

Net current assets at the year-end were **£387,811** (2021: £717,497) with the reduction being attributable to lower cash balances due to grant income being spent and an increase in year end creditors due to the early settlement of our Social Enterprise Investment Fund (SEIF) Loan.

Financial and Risk Management Objectives and Policies

As a registered Charity the financial objectives of Blyth Star Enterprises Limited are:

- To be financially stable at all times and to maintain sufficient reserves to achieve this.
- To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.
- To control expenditure and operate efficiently.
- To monitor, control and minimise all financial and other risks.

Financial Risk Management Policy

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission. This is the responsibility of senior management and the Board of Trustees. The Charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

Investment Powers and Policy

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Financial and Risk Management Objectives and Policies *(continued)*

Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing where possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses, the current reserves policy allows for up to three months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity although once committed these do not have to be spent within one financial year but become restricted funds.

At 31st March 2022 unrestricted reserves were **£1,725,404** (2021 : £1,274,980) and six months running costs amounted to **£901,055** (2021: £859,439) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by **£824,439** (2021 : £415,541).

Whilst this is reassuring ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels and on that basis the Trustees have implemented their plan for unrestricted surpluses in this and future years to be extended to six months operating cost. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.

Plans for Future Periods

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re-invest in our staff to improve our service delivery and provide even better support to people with mental ill health and (or) learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Reference and Administrative Details

Charity Name:	Blyth Star Enterprises Limited
Charity Registration Number:	519443
Company Registration Number:	02152943
Registered Office and Operational Address:	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
Bankers:	Barclays Bank PLC 50 - 51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
Senior Statutory Auditor:	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne & Wear NE30 1AY
Solicitors:	Yarwood & Stubbley 15 Stanley Street Blyth Northumberland NE24 2BT

Directors and Trustees

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The Trustees who served during the year and since the year end were as follows:

Key Management Personnel Blyth Star Enterprises Limited: Trustees and Directors

Elected Trustees:	T. P. Chrisp JP	(Chairman)
	S. W. Gibson	(Company Secretary)
	Ms T. Rendall	
	Mrs S. M. Herron	
	Ms L. Tonks	

Key Management Personnel Blyth Star Enterprises Limited: Management

Chief Executive:	Ms J. Dixon
Consultant:	G. Moore MBE

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management

Nature of Governing Document and How the Charity is Constituted

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of Trustees to discuss performance.

Appointment of Trustees

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to the range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employment training. In addition it will actively seek to recruit people with experience of mental ill health and or learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

Trustee Induction and Training

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law, the Charity Commission publication "The Essential Trustee" and specific guidance on public benefit and conflicts of interest, and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure and How Decisions are Made

The Charity has no fixed maximum of Trustees. Currently there are 5 Trustees who meet frequently as a Board to discuss and decide the policies and strategy of the Charity. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest, expertise or in line with their delegated responsibilities.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management *(continued)*

Organisational Structure and How Decisions are Made *(continued)*

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day to day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer, and the Operations Director.

Committees of Trustees are formed as and when required to cover Audit & Finance, Care Quality, Health & Safety and Risk. The Chief Executive Officer is assisted by the Operations Director and a variety of service level agreements for essential support services.

Related Parties and Co-operation with Other Organisations

Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

Pay Policy for Key Management Personnel

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford any proposed increase. The Trustees then agree any uplift to remuneration.

Principal Risks and Uncertainties

Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived from the provision of services commissioned by a small number of public sector funders. As such the principal risks and uncertainties for Blyth Star Enterprises Limited are:

- Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.
- Changes in legislation affecting charities and the care sector, including additional compliance requirements.
- Failure to meet the requirements of our various regulators resulting in the inability to provide services.
- Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.

Risk Management

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

- Financial (fraud, insufficient income, exceptional costs).
- Governance (recruitment or loss of Trustees and management).

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Principal Risks and Uncertainties (continued)

Risk Management (continued)

- External/political (government policy changes, Local Authority changes).
- Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity).
- Service delivery (recruitment or loss of staff, loss of contracts).
- Growth risks (failure to achieve long term objectives, availability of investment).

Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health & Safety/ Risk Management advisors to help oversee this area of our work, supported by the senior management team and Trustees.

Trustees Responsibilities in Relation to the Financial Statements

The Charity Trustees (who are also the directors of Blyth Star Enterprises Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the Trustees are required to :

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Blyth Star Enterprises Limited is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable; and
- Blyth Star Enterprises Limited complies with relevant laws and regulations.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2021

Trustees Responsibilities in Relation to the Financial Statements *(continued)*

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Charity's Auditors

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware; and
- the Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

Independent Auditor

Emma Hartshorne Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 14th December 2022 and signed on their behalf by:



.....
T. P. CHRISP
Chairman

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2022 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

BLYTH STAR ENTERPRISES LIMITED
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INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

OTHER INFORMATION

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

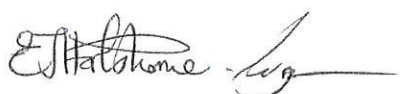
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of
Bell Tindle Williamson LLP
Chartered Accountants & Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

14th December 2022

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Revaluation Reserve</u> £	<u>2022 Total</u> £	<u>2021 Total</u> £
INCOME:						
Donations and Legacies	3	1,990	266,304	-	268,294	358,063
Income from Other Trading Activities	4	59,230	-	-	59,230	42,023
Investment Income	5	61	-	-	61	343
Income from charitable activities	6	1,828,512	-	-	1,828,512	1,700,189
TOTAL INCOME		<u>1,889,793</u>	<u>266,304</u>	<u>-</u>	<u>2,156,097</u>	<u>2,100,618</u>
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	17,827	638	-	18,465	13,692
Expenditure on Charitable Activities	8	1,683,785	99,860	-	1,783,645	1,705,185
TOTAL EXPENDITURE		<u>1,701,612</u>	<u>100,498</u>	<u>-</u>	<u>1,802,110</u>	<u>1,718,877</u>
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		188,181	165,806	-	353,987	381,741
RECONCILIATION OF FUNDS						
Transfer Between Funds		262,243	(262,243)	-	-	-
Total Funds Brought Forward		1,274,980	173,536	18,109	1,466,625	1,084,884
TOTAL FUNDS CARRIED FORWARD		<u>1,725,404</u>	<u>77,099</u>	<u>18,109</u>	<u>1,820,612</u>	<u>1,466,625</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.

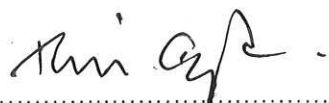
The notes on pages 23 to 37 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,678,008		1,349,233
CURRENT ASSETS					
Stocks	13	10,457		3,651	
Debtors	14	301,037		112,069	
Bank and Cash Balances		527,540		704,450	
		<u>839,034</u>		<u>820,170</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>451,223</u>		<u>102,673</u>	
NET CURRENT ASSETS			387,811		717,497
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,065,819</u>		<u>2,066,730</u>
CREDITORS - AMOUNTS DUE AFTER ONE YEAR	15		245,207		600,105
NET ASSETS			<u>1,820,612</u>		<u>1,466,625</u>
Unrestricted Funds	20		1,725,404		1,274,980
Restricted Funds	20		77,099		173,536
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>1,820,612</u>		<u>1,466,625</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 14th December 2022 and are signed on their behalf by:



.....
T. P. CHRISP
Chairman

Company Registration Number 02152943

The notes on pages 23 to 37 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2022

	<u>Note</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Cash generated by operating activities	21	<u>238,718</u>	<u>577,543</u>
Cash flows from investing activities			
Interest received		61	343
Purchase of tangible fixed assets		(385,827)	(155,145)
Cash used in investing activities		<u>(385,766)</u>	<u>(154,802)</u>
Cash flows from financing activities			
Repayment of borrowings		(29,862)	(17,630)
Cash used in financing activities		<u>(29,862)</u>	<u>(17,630)</u>
Increase / (decrease) in cash and cash equivalents in the year		(176,910)	405,111
Cash and cash equivalents at 31st March 2021		704,450	299,339
Total cash and cash equivalents at 31st March 2022		<u>527,540</u>	<u>704,450</u>

The notes on pages 23 to 37 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

c) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES *(continued)*

d) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are funds in respect of grants received for capital purposes where the related capital asset has been purchased thereby satisfying the grant condition. The annual depreciation charge on these assets is charged to this fund. Designated funds form part of the Charity's unrestricted funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

f) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) Tangible Fixed Assets and Restricted Funds

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES *(continued)*

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

	<u>%</u>	
Motor Vehicles	25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

i) Stocks

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

k) Cash at Bank and in Hand

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

l) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount received.

m) Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES *(continued)*

n) Defined Contribution Pension Plans

Contributions to defined contribution pension 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.

o) Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2 LEGAL STATUS

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

3 DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Donations:</i>				
Residential Service/Living Support	180	-	180	30
Day Activities and Woodwork	100	-	100	-
Nursery	58	-	58	750
Central Services	1,652	-	1,652	1,782
Miscellaneous Projects	-	-	-	9,198
	<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>11,760</u>
<i>Grants Receivable:</i>	-	266,304	266,304	346,303
TOTAL INCOME	<u>1,990</u>	<u>266,304</u>	<u>268,294</u>	<u>358,063</u>

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

3 DONATIONS AND LEGACIES *(continued)*

The charity was very grateful to receive the following grants during the year:

	<u>£</u>
The Clothworkers Foundation	25,000
The Albert Hunt Trust	25,000
The Bradbury Foundation	50,000
The Beatrice Laing Trust	10,000
The Edward Gostling Foundation	25,000
The Wolfson Foundation	44,000
The Bernard Sunley Foundation	10,000
The EC Graham Belford Charitable Settlement	5,000
The Big Lottery Community Fund	39,250
The Ridley Family Settlement	5,000
The William Leach Foundation	6,000
The Rothley Trust	1,250
The William Webster Charitable Trust	3,000
The David Solomons Charitable Trust	1,000
The Community Foundation Ringtons Fund	3,925
Northumberland County Council	2,000
Northumberland County Council	4,930
Northumberland County Council	575
The Sobell Foundation	2,500
Northumberland County Council	2,874
	<u>266,304</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	11,816	-	11,816	5,985
Nursery	47,414	-	47,414	36,038
	<u>59,230</u>	<u>-</u>	<u>59,230</u>	<u>42,023</u>

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	61	-	61	343

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,300,608	-	1,300,608	1,223,208
Day Activities and Woodwork	209,393	-	209,393	192,777
Nursery	154,613	-	154,613	119,339
Central	660	-	660	-
Miscellaneous Projects	55,013	-	55,013	45,471
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	107,249	-	107,249	111,382
	<u>1,827,536</u>	<u>-</u>	<u>1,827,536</u>	<u>1,692,177</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	662	-	662	866
<i>Students:</i>				
Residential Service/Living Support	100	-	100	-
<i>Insurance Claim</i>				
Residential Service/Living Support	-	-	-	7,120
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	17	-	17	-
Central Services	197	-	197	26
	<u>976</u>	<u>-</u>	<u>976</u>	<u>8,012</u>
TOTAL INCOME	<u>1,828,512</u>	<u>-</u>	<u>1,828,512</u>	<u>1,700,189</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Day Activities and Woodwork:</i>				
Purchases	9,293	638	9,931	6,627
Closing Stock	(3,503)	-	(3,503)	-
	<u>5,790</u>	<u>638</u>	<u>6,428</u>	<u>6,627</u>
<i>Nursery:</i>				
Opening Stock	2,750	-	2,750	5,033
Purchases	12,790	-	12,790	4,782
Closing Stock	(3,503)	-	(3,503)	(2,750)
	<u>12,037</u>	<u>-</u>	<u>12,037</u>	<u>7,065</u>
TOTAL COST OF RAISING FUNDS	<u>17,827</u>	<u>638</u>	<u>18,465</u>	<u>13,692</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2022</u>	<u>2021</u>
	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>
Audit	6,250	6,050
Depreciation	57,052	61,143
<i>Operating lease costs:</i>		
Motor vehicles	74,066	69,765
Property	49,053	44,209
Telephone equipment	1,490	1,490
	<u>1,164,389</u>	<u>1,167,935</u>

10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Residential Service	563,653	10,740	574,393	528,055
Day Activities and Woodwork	115,013	-	115,013	104,761
Nurseries	131,676	16,197	147,873	142,448
Central Services	305,775	-	305,775	325,619
Other Projects	48,272	39,555	87,827	67,052
	<u>1,164,389</u>	<u>66,492</u>	<u>1,230,881</u>	<u>1,167,935</u>

Staff costs include: Employers National Insurance costs of £87,817 (2021: £77,798) and a defined contribution pension charge of £21,385 (2021: £20,186).

One member of staff received emoluments in excess of £60,000 (2021: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £74,491 (2021: £72,485) for his services as Finance Director/Trustee. No remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year.

Other than T. P. Chrisp, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £162,575 (2021: £152,885).

11 STAFF NUMBERS

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

	<u>2022</u>	<u>2021</u>
	<u>Number</u>	<u>Number</u>
Accommodation	34	32
Workshops and Day Services	16	16
Central Services	8	8
	<u>58</u>	<u>56</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Motor Vehicles</u> £	<u>Fixtures & Fittings</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
COST					
At 1st April 2021	1,173,020	106,266	16,275	503,046	1,798,607
Additions	352,976	-	6,537	26,314	385,827
Disposals	-	-	(700)	(22,964)	(23,664)
At 31st March 2022	1,525,996	106,266	22,112	506,396	2,160,770
DEPRECIATION					
At 1st April 2021	57,240	42,065	12,395	337,674	449,374
Disposals	-	-	(700)	(22,964)	(23,664)
Charge for year	10,814	16,051	967	29,220	57,052
At 31st March 2022	68,054	58,116	12,662	343,930	482,762
NET BOOK VALUE					
At 31st March 2022	1,457,942	48,150	9,450	162,466	1,678,008
At 31st March 2021	1,115,780	64,201	3,880	165,372	1,349,233

13 STOCKS

	<u>2022</u> £	<u>2021</u> £
Nursery	3,503	2,751
Woodwork	6,054	-
Old Chandlery	900	900
	10,457	3,651

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

14 DEBTORS

	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	194,627	55,495
Prepayments and Accrued Income	61,047	30,260
The Woodfuel Centre CIC	44,854	19,820
Blyth Star Catering Services CIC	509	6,494
	<u>301,037</u>	<u>112,069</u>

15 CREDITORS

	<u>2022</u>	<u>2021</u>
	£	£
Amounts due within one year:-		
Mortgage	19,000	19,000
Bank Loans	336,309	11,800
Trade Creditors	34,176	20,590
Accruals and Deferred Income	37,882	28,510
Other Creditors	476	186
PAYE and NIC	22,410	22,144
Value Added Tax	970	443
	<u>451,223</u>	<u>102,673</u>
Amounts due after one and within two years:-		
Mortgage	19,500	19,500
Bank Loans	-	12,000
	<u>19,500</u>	<u>31,500</u>
Amounts due after two and within five years:-		
Mortgage	61,500	61,500
Bank Loans	-	37,200
	<u>61,500</u>	<u>98,700</u>
Amounts due after five years:-		
Mortgage	164,207	182,844
Bank Loans	-	287,061
	<u>164,207</u>	<u>469,905</u>
	<u>245,207</u>	<u>600,105</u>

Bank borrowings included in the above figures are secured against the freehold land and property owned by the charity, and a general debenture.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

16 COMMITMENTS UNDER OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Not later than one year	103,997	99,144
Later than 1 year and not later than 5 years	106,567	113,614
Later than 5 years	11,857	11,857
	<u>222,421</u>	<u>224,615</u>

17 TAXATION

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 ANALYSIS OF NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,678,008	-	1,678,008
Current Assets	761,935	77,099	839,034
Current Liabilities	(337,449)	-	(337,449)
Non Current Liabilities	(358,981)	-	(358,981)
	<u>1,743,513</u>	<u>77,099</u>	<u>1,820,612</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,349,233	-	1,349,233
Current Assets	646,634	173,536	820,170
Current Liabilities	(102,673)	-	(102,673)
Non Current Liabilities	(600,105)	-	(600,105)
	<u>1,293,089</u>	<u>173,536</u>	<u>1,466,625</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

19 AUDITORS REMUNERATION

		<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	6,300	6,050
	Accountancy	13,375	14,241
	Payroll Services	834	1,704
		<u>20,509</u>	<u>21,995</u>

20 STATEMENT OF FUNDS

	<u>Balance</u>				<u>Balance</u>
	<u>1st April</u>	<u>Transfers</u>	<u>Income</u>	<u>Expended</u>	<u>31st March</u>
	<u>2021</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds :					
<i>General</i>	1,274,980	262,243	1,889,793	(1,701,612)	1,725,404
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
The Hospital of God at Greatham	1,000	(1,000)	-	-	-
The RW Mann Charitable Trust	1,000	-	-	-	1,000
EDF Offshore Windfarm Trust	7,820	(7,210)	-	-	610
The Garfield Weston Foundation	10,654	(10,654)	-	-	-
The Bradbury Foundation	50,000	(50,000)	-	-	-
The Barbour Foundation	10,000	-	-	-	10,000
The Evan Cornish Foundation	10,000	-	-	-	10,000
The Schroder Charity Trust	4,000	(3,697)	-	-	303
The Clothworkers Foundation	-	(25,000)	25,000	-	-
The Albert Hunt Trust	-	(25,000)	25,000	-	-
The Bradbury Foundation	-	(50,000)	50,000	-	-
The Beatrice Laing Trust	-	(10,000)	10,000	-	-
The Edward Gostling Foundation	-	(25,000)	25,000	-	-
The Wolfson Foundation	-	(44,000)	44,000	-	-
The Bernard Sunley Foundation	-	(10,000)	10,000	-	-
The EC Graham Belford Charitable Settlement	-	-	5,000	-	5,000
	<u>94,474</u>	<u>(261,561)</u>	<u>194,000</u>	<u>-</u>	<u>26,913</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

20 **STATEMENT OF FUNDS** *(continued)*

	<u>Balance</u> <u>1st April</u> <u>2021</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2022</u> <u>£</u>
Restricted Funds:					
<i>Revenue Grants</i>					
The Big Lottery Community Fund	19,625	-	39,250	(58,875)	-
The Ridley Family Settlement	4,000	-	-	(4,000)	-
Alnwick Town Council	850	-	-	(850)	-
The Community Foundation - Anonymous	5,668	-	-	(5,668)	-
The Co-op Community Foundation	4,919	(682)	-	(3,382)	855
The D'Oyly Carte Charitable Trust	4,000	-	-	(3,129)	871
The Coquet Fund	4,000	-	-	(4,000)	-
The Hadrian Trust	1,000	-	-	-	1,000
Nationwide Building Society Community Grants	25,000	-	-	(7,292)	17,708
The Bernard Sunley Foundation	10,000	-	-	-	10,000
The Ridley Family Settlement	-	-	5,000	-	5,000
The William Leach Foundation	-	-	6,000	-	6,000
The Rothley Trust	-	-	1,250	-	1,250
The William Webster Charitable Trust	-	-	3,000	-	3,000
The David Solomons Charitable Trust	-	-	1,000	-	1,000
The Community Foundation Ringtons Fund	-	-	3,925	(2,923)	1,002
Northumberland County Council	-	-	2,000	(2,000)	-
Northumberland County Council	-	-	4,930	(4,930)	-
Northumberland County Council	-	-	575	(575)	-
The Sobell Foundation	-	-	2,500	-	2,500
Northumberland County Council	-	-	2,874	(2,874)	-
	<u>79,062</u>	<u>(682)</u>	<u>72,304</u>	<u>(100,498)</u>	<u>50,186</u>
	<u>1,466,625</u>	<u>-</u>	<u>2,156,097</u>	<u>(1,802,110)</u>	<u>1,820,612</u>

Unrestricted Funds

These are funds which the trustees are free to use in accordance with the charity's objectives.

Revaluation Reserve

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

20 STATEMENT OF FUNDS *(continued)*

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Capital Grants

The Hospital of God at Greatham	Monies received to support residential apartment build.
The RW Mann Charitable Trust	Monies received to acquire an eco shed.
EDF Offshore Windfarm Trust	Monies received to acquire Roots to Recovery equipment.
The Garfield Weston Foundation	Monies received to create residential apartments.
The Bradbury Foundation	Monies received to create residential apartments.
The Barbour Foundation	Monies received to support residential apartments build.
The Evan Cornish Foundation	Monies received to acquire Roots to Recovery vehicle.
The Schroder Charitable Trust	Monies received to acquire Roots to Recovery equipment.
The Clothworkers Foundation	Monies received to create residential apartments.
The Albert Hunt Trust	Monies received to create residential apartments.
The Bradbury Foundation	Monies received to create residential apartments.
The Beatrice Laing Trust	Monies received to create residential apartments.
The Edward Gostling Foundation	Monies received to create residential apartments.
The Wolfson Foundation	Monies received to create residential apartments.
The Bernard Sunley Foundation	Monies received to create residential apartments.
The EC Graham Belford Charitable Settlement	Monies received to acquire Roots to Recovery equipment.

Revenue Grants

The Big Lottery Community Fund	Monies received to support the Lionhearts project.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
Alnwick Town Council	Monies received to support Lionhearts project costs.
The Community Foundation - Anonymous	Monies received to support Roots to Recovery costs.
The Co-op Community Foundation	Monies received to support Lionhearts project costs.
The D'Oyly Carte Charitable Trust	Monies received to support Next Steps costs.
The Coquet Fund	Monies received to support Roots to Recovery costs.
The Hadrian Trust	Monies received to support Roots to Recovery costs.
Nationwide Building Society Community Grants	Monies received to support employment of a tenancy manager.
The Bernard Sunley Foundation	Monies received to support Roots to Recovery costs.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
The William Leach Foundation	Monies received to support Roots to Recovery costs.
The Rothley Trust	Monies received to support Roots to Recovery costs.
The William Webster Charitable Trust	Monies received to support Roots to Recovery costs.
The David Solomons Charitable Trust	Monies received to support Roots to Recovery costs.
The Community Foundation Ringtons Fund	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
The Sobell Foundation	Monies received to support employment of a support worker.
Northumberland County Council	Monies received to support workforce recruitment.

Transfer Between Funds

£262,243 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

21 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	353,987	381,741
Depreciation	57,052	61,143
Interest Income	(61)	(343)
(Increase)/Decrease in Stock	(6,806)	2,282
(Increase)/Decrease in Debtors	(188,968)	132,465
Increase in Creditors	23,514	255
	<u>238,718</u>	<u>577,543</u>

22 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T. P. Chrisp is also a director of The Woodfuel Centre CIC. In the year to 31st March 2022, Blyth Star Enterprises Limited received a management charge of £662 (2021: £866) from The Woodfuel Centre CIC and paid a contribution of £6,540 towards overheads in respect of the Woodwork Department (2021: £6,540) to The Woodfuel Centre CIC.

During the year, Blyth Star Enterprises Limited paid £Nil (2021: £25,000) to The Woodfuel Centre CIC for project support.

Blyth Star Enterprises Limited continue to agree to support The Woodfuel Centre CIC until it is fully self financing.

At 31st March 2022 The Woodfuel Centre CIC owed £44,854 (2021: £19,820) to Blyth Star Enterprises Limited and this is shown in year end debtors.

T. P. Chrisp is also a director of Blyth Star Catering Services CIC. Transactions took place between Blyth Star Enterprises Limited and Blyth Star Catering Services CIC during the year. At 31st March 2022, Blyth Star Enterprises Limited were owed £509 (2021: £6,494) by Blyth Star Catering Services CIC and this amount is shown in year end debtors.

A director, S. Gibson, is also a partner of the charity's solicitors, Yarwood & Stubbley. Yarwood & Stubbley received fees of £Nil (2021: £650) for legal work undertaken on behalf of Blyth Star Enterprises Limited.

The directors had no material interest in any other transaction entered into by the charity during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

23 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

24 EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

The charity is in the process of being gifted one of the properties that it currently rents. The Trustees are of the opinion that the property has a current market value of about £80,000.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2022</u> £	<u>2021</u> £
RESIDENTIAL SERVICE/LIVING SUPPORT	39	585,350	597,564
DAY ACTIVITIES AND WOODWORK	40	36,306	45,147
NURSERY PROJECT	41	1,189	(19,894)
CENTRAL SERVICES	42	(402,830)	(435,789)
MISCELLANEOUS PROJECTS	43	473	(3,250)
		<u>220,488</u>	<u>183,778</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2022</u> £	<u>2021</u> £
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	220,488	183,778
GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(100,498)	(89,032)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(32,307)	(34,308)
GRANTS RECEIVED	266,304	321,303
NET MOVEMENT IN FUNDS IN YEAR	<u>353,987</u>	<u>381,741</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2022</u>	<u>2021</u>
	£	£
<u>INCOME</u>		
<i>Provision of Client Services:</i>		
Care Management	1,300,608	1,223,208
Housing Benefit	107,249	111,382
<i>Other Income:</i>		
Donations and Gift Aid	180	30
Insurance Claim	-	7,120
Grant	10,740	12,161
Students	100	-
	1,418,877	1,353,901
<u>EXPENDITURE</u>		
Wages	564,752	518,949
Staff Pension	9,641	9,106
Recruitment Expenses	919	716
Activity Group	71	-
Celebrations	486	95
Cleaning Materials	2,513	1,914
Entertaining	55	-
Social Training Escort	3,140	800
Training	7,949	-
Food Provisions	8,636	8,756
Rent and Rates	23,223	23,712
Heat and Light	11,729	12,409
Motor and Travel Expenses	116,014	98,548
Advertising	722	150
Printing Postage and Stationery	1,936	2,476
Telephone	7,315	8,126
Repairs and Renewals	17,802	20,908
Equipment Hire and Maintenance	1,342	1,541
Insurance	16,363	11,425
Mortgage and Loan Interest	30,201	30,107
Professional Fees	1,996	895
Health and Safety	976	415
Depreciation	5,581	5,235
Sundry Expenses	165	54
	833,527	756,337
SURPLUS FOR YEAR	585,350	597,564

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

DAY ACTIVITIES AND WOODWORK

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales	11,762	54	11,816	5,985
Cost of Sales	5,488	940	6,428	6,627
Net Trading Profit	6,274	(886)	5,388	(642)
<u>OTHER INCOME</u>				
Grants	-	1,756	1,756	8,058
Release from Grant Reserve	-	1,303	1,303	1,447
Donations	-	100	100	-
Sundry Income	-	17	17	-
Care Management	77,071	132,322	209,393	192,777
	<u>83,345</u>	<u>134,612</u>	<u>217,957</u>	<u>201,640</u>
<u>EXPENDITURE</u>				
Wages	26,953	86,249	113,202	102,850
Staff Pensions	386	1,425	1,811	1,911
Recruitment Expenses	-	197	197	49
Celebrations	60	53	113	2
Activity Group	-	-	-	25
Cleaning Materials	17	808	825	773
Protective Clothing	52	225	277	105
Training	105	104	209	150
Food and Provisions	73	5,068	5,141	1,508
Rent and Rates	-	22,424	22,424	20,552
Management Charge	6,540	-	6,540	6,540
Heat and Light	-	8,548	8,548	4,951
Motor and Travel Expenses	8,014	127	8,141	5,403
Printing Postage and Stationery	10	1,152	1,162	962
Telephone and Internet	523	1,642	2,165	2,246
TV Costs	-	168	168	120
Repairs and Renewals	2,235	2,317	4,552	3,204
Equipment Hire and Maintenance	300	898	1,198	3,137
Insurance	3,029	749	3,778	-
Subscriptions	-	209	209	180
Health and Safety	152	31	183	54
Sundries	-	52	52	-
Bad Debts	-	756	756	-
Depreciation	-	-	-	1,771
	<u>48,449</u>	<u>133,202</u>	<u>181,651</u>	<u>156,493</u>
SURPLUS FOR YEAR	<u>34,896</u>	<u>1,410</u>	<u>36,306</u>	<u>45,147</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

STAKEFORD NURSERIES PROJECT

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		47,414		36,038
<u>COST OF SALES</u>				
Opening Stock	2,750		5,033	
Purchases	12,790		4,782	
	<u>15,540</u>		<u>9,815</u>	
Closing Stock	3,503		2,750	
		<u>12,037</u>		<u>7,065</u>
		35,377		28,973
<u>OTHER INCOME</u>				
Donations and Gift Aid	58		750	
Grants	16,797		19,279	
Release from Grant Reserve	22,850		20,218	
Care Management	154,613		119,339	
		<u>194,318</u>		<u>159,586</u>
		229,695		188,559
<u>EXPENDITURE</u>				
Wages	145,263		140,394	
Staff Pension	2,610		2,054	
Recruitment Expenses	1,139		102	
Celebrations	-		270	
Activity Group	-		328	
Cleaning Materials	3,529		3,467	
Protective Clothing	1,146		646	
Training	549		2,292	
Food Provisions	591		-	
Rent and Rates	2,304		1,521	
Heat and Light	2,350		2,350	
Motor and Travel Expenses	15,731		11,914	
Volunteer Expenses	-		25	
Advertising and Promotions	160		-	
Printing Postage and Stationery	106		199	
Telephone	1,221		1,532	
TV Costs	159		157	
Repairs and Renewals	11,503		6,404	
Equipment Hire and Maintenance	914		878	
Consultancy, Legal and Professional Fees	445		126	
Insurance	5,029		4,830	
Subscriptions	1,353		1,376	
Bank Charges & Interest	634		501	
Hire Purchase Interest	-		527	
Health and Safety	189		65	
Bad Debts	(9)		-	
Depreciation	24,778		24,012	
Irrecoverable Input Vat	6,812		2,483	
		<u>228,506</u>		<u>208,453</u>
SURPLUS / (DEFICIT) FOR YEAR		<u>1,189</u>		<u>(19,894)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

CENTRAL SERVICES

	<u>2022</u>	<u>2021</u>
	£	£
<u>INCOME</u>		
Sales	-	-
<i>Other Income:</i>		
Management Charges	662	866
Care Management	660	-
Grants	-	1,660
Local Authority Grant	-	25,000
Release from Grant Reserve	8,154	11,675
Donations and Gift Aid	1,652	1,782
Miscellaneous Income	197	26
Bank Interest Received	61	343
	11,386	41,352
<u>EXPENDITURE</u>		
Wages	299,404	319,125
Staff Pension	6,371	6,494
Recruitment Expenses	-	49
Practice Teacher	-	225
Cleaning Materials	12	6
Protective Clothing	97	-
Celebrations	3,456	3,836
Training	694	2,106
Entertaining	99	36
Food and Provisions	113	-
Rent, Rates and Water	13,811	13,356
Motor and Travel Expenses	6,165	803
Partnership Working	300	-
Advertising and Promotions	858	561
Printing Postage and Stationery	3,293	4,560
Telephone and Internet	2,120	3,275
Audit and Accountancy	20,509	21,995
Consultancy, Legal and Professional Fees	6,407	14,140
Repairs and Renewals	5,892	6,971
Donation	-	230
Insurance	910	7,232
Subscriptions	410	359
Bank Charges and Interest	1,532	1,424
Health and Safety	30	470
Sundry Expenses	26	34
Project Support	-	25,000
Depreciation	26,693	29,153
Irrecoverable Input Vat	15,014	15,701
	414,216	477,141
DEFICIT FOR YEAR	(402,830)	(435,789)

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

MISCELLANEOUS PROJECTS

	<u>Lionhearts/ Berwick</u>	<u>Covid 19</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>				
Care Management	55,013	-	55,013	45,471
Grants	64,275	6,930	71,205	47,874
Release from Grant Reserve	-	-	-	972
Donations	-	-	-	9,198
	119,288	6,930	126,218	103,515
<u>EXPENDITURE</u>				
Wages	81,945	4,930	86,875	66,431
Staff Pensions	952	-	952	621
Staff Gifts	-	3,000	3,000	-
Recruitment Expenses	50	-	50	50
Training	-	-	-	341
Consumables	3,462	-	3,462	-
Food and Provisions	1,291	-	1,291	5,355
Activity Group	11,138	-	11,138	3,760
Cleaning Materials	28	-	28	671
Protective Clothing	-	-	-	77
Motor and Travelling	15,768	-	15,768	16,027
Postage and Stationery	20	-	20	147
Telephone	849	-	849	729
Repairs and Renewals	312	-	312	2,088
Equipment Hire and Maintenance	-	-	-	158
Health & Safety	-	2,000	2,000	9,338
Depreciation	-	-	-	972
	115,815	9,930	125,745	106,765
SURPLUS / (DEFICIT) FOR YEAR	3,473	(3,000)	473	(3,250)

BLYTH STAR ENTERPRISES LIMITED

England & Wales - Charity number 519443

Accounts



COMPANY REGISTRATION NUMBER 02152943
REGISTERED CHARITY NUMBER 519443



BLYTH STAR
ENTERPRISES
somewhere to live • somewhere to work • someone to care

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2021

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).

Chairman's Statement

Last year I wrote my opening statement remarking on the impact of the pandemic. It would be easy to just once again focus on the challenges of last year; the COVID-19 pandemic, social distancing, lockdowns and how to continue providing our vital services to those over the age of 18 with mental ill health and or learning disabilities that need us.

But faced with adversity, we chose innovation. We adapted, we achieved and we learned. With the onset of COVID-19, we modified our services swiftly so we could continue to support our client's, their families and carers. Working closely with our community health and social care partners we supported them directly by increasing our capacity to provide essential services to those in need but normally outside of our priority group. Overall the pandemic has helped expedite much greater collaboration between Blyth Star Enterprises, our health and social care partners and the wider community. This has once again only been possible thanks to the efforts of our fantastic staff, volunteers and supportive commissioners.

For the first part of the year the Virtual Support Model remained in place ensuring our Day Service users continued to receive the support they needed during these extraordinary times. Our Living Support Services had to adapt and subsequently make changes to the way in which support was delivered during the pandemic. Contingency plans were drawn up and deployed in order to prioritise and maximise service provision without having a significantly negative impact on our client's routines.

We eased into the autumn with widened access which unfortunately had to be reduced and restricted again as the country entered a third lockdown over Christmas and New Year. Our financial strategy has continued to both enable the survival of and protect the future of the charity. I must give credit to all those with budget responsibilities for the careful management of our expenditure and the maximisation of income generating opportunities that has meant we have not had to access financial reserves. In spite of ever-changing times, we have finished the year in a stronger financial position than projected.

Our committed Board continues to be reviewed regularly and although the majority of meetings have taken place virtually they have been no less effective with healthy and constructive debate and decision making and always quorate. We continue to seek new Trustees from outside the organisation to provide additional and complementary expertise and experience. We have conducted a review of our governance and organisational policies and remain confident that we continue to comply with the prevailing regulatory standards for the charity sector.

After a year of turmoil, we look to the future and we are optimistic about our direction. We are focused on our plans to revive and thrive as we emerged from the pandemic and person-centred care will remain at the heart of all we do. Despite uncertainty over the longer-term impact of Covid-19, we have demonstrated our agility over the last year and we will continue to adapt, plan and invest in developing our services for the future.

It just remains for me to thank all those whose hard work is fundamental to the success of the charity. My fellow Board members, our excellent staff team, our volunteers, our commissioners, partner organisations and other stakeholders who support the work we do. We simply couldn't do it without you, thank you.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Our Purposes and Activities

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

About Us

At Blyth Star Enterprises Limited we work alongside people aged **18** and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their community. We support people to develop and take control of their own lives using a person centred approach focused on rehabilitation and recovery. Our services include living support, community residential rehabilitation, day services, training and employment training, life coaching, social and leisure activities. The organisation is based upon its three fundamental principles:-

- *somewhere to live*
- *somewhere to work*
- *someone to care*

Where We Work

We are a local organisation operating primarily in the South East of Northumberland, which contains the ten most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit train and support our staff to support people to maximise their independence and to have choice and control over their lives.

Our Vision

People with individual needs living the lives they choose.

Our Mission

For people with mental ill health:

Through recovery focussed age appropriate person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

For people with learning and other disabilities:

By delivering a range of flexible care and support services, we will ensure people with learning and other disabilities are as independent as possible and connected with their local communities.

Our Values

- Treat people with dignity and respect.
- Give people power to make choices.
- Support people to be involved with their communities.
- Take responsibility for our actions and act fairly.
- Be honest open and accountable.
- Listen to ensure we deliver agreed plans and outcomes.
- Encourage skill and expertise throughout the organisation.
- Welcome and support innovation and new ideas to maximise our impact.
- Promote leadership and learning.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Objectives and Activities

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Summary of Objects as Set Out in the Governing Document

The charitable objects are:

- To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.
- The provision of community residential rehabilitation, living support, meaningful day time activities, training and employment training services.

Strategies for Achieving Objectives

In order to achieve the objectives the Charity provides community residential rehabilitation, living support, meaningful day time activities, training and employment training services advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and neighbouring Local Authority areas. Blyth Star Enterprises Limited is very involved in the local community and as such is indebted to a number of volunteers who provide their services without financial reward.

Achievements and Performance

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Review of Activities

Continuing to Provide the Best Quality of Care

Organisational Impact

In a year that has held many challenges and financial pressures, Blyth Star Enterprises has continued to maintain its service growth and innovative modernisation across all areas of the Organisation. Our actual impact remains focused upon our Organisation's principles of 'Somewhere to Live, Somewhere to Work, Someone to Care'.

The Organisation's services are delivered across two primary areas, these being Living Support Services and Sheltered / Day services.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Review of Activities (continued)

Living Support Services

During 2020-2021 Living Support Services had to adapt and make changes to the way it delivered support due to Covid 19. The public health crisis had an acute impact on those we support, therefore contingency plans were deployed in order to prioritise and maximise service provision without significantly disrupting our clients' routines.

The requirement to wear PPE proved to be a challenge in the initial stages as stock availability evidenced a global shortage alongside extended lead-in times for delivery. Blyth Star could not tap into any CQC resources, however our Local Authority colleagues were kind enough to lend a hand until we managed to secure our own approved provider.

Progress on The Old Chandlery apartments slowed down slightly, however work carried on nevertheless. On-site contractors experienced difficulties with staff self-isolation and the sourcing of materials due to the pandemic and Brexit. Work is due to be completed in December 2021.

Living Support Services staff became part of the newly formed COVID Hub and worked tirelessly to support local Northumberland vulnerable residents receive essential food, medication and other goods, during lockdowns and isolation. 3,000 meals were prepared on site and delivered free of charge when and where needed.

All apartments in Custom House have remained occupied; 2 clients have moved on but both apartments were referred to and commissioned within a matter of days. There remains a waiting list of new referrals to The Old Chandlery apartments when building work is completed and rooms are refurbished. Referrals to outreach remain healthy but are at times difficult to deliver due to demand and lack of workforce in the sector.

Sheltered Employment/Day Services

The service users we work with are, in the most part, not attractive to employers. We seek to develop the potential of all individuals but it is important to acknowledge that there are those whose disabilities prevent them from entering the mainstream employment market. This precisely why we provide sheltered work environments and seek to make these as real and empowering as possible.

We presently have 150 people using these services of which 66% are under the age of 40 many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.

Woodwork/Woodfuel

March 2020: COVID-19 pandemic presented Blyth Star services with an unprecedented challenge. Services were faced with the difficult balance of a duty of care towards clients whilst at the same time upholding the principle of least restriction. All clients went into isolation as did the staff apart from 2 staff who remained on site to set up a daily communications programme for contacting the clients during this difficult time. This was at the end of one of our busiest winter periods at The Woodfuel Centre and the log orders were still at a high and continued to be so for the rest of March. The 2 staff continued contacting the clients on a daily basis to see how they were coping with the lockdown and they were very responsive and inquisitive as to when they would be able to return. The 2 staff also maintained deliveries meeting the demand of our firewood customers.

April saw the return of all but one of the staff who had to remain in isolation due to health conditions so the communications continued with the service users but so did the demand on log and kindling supply. We were finding that due to the lockdown which resulted in people isolating and working from home, they were using up most if not all of their fuel stocks and needed us to supply them with more than they would normally take for this time of year. This also included our biggest trade customer, Pearson's of Duns, who were in a similar situation to ourselves in experiencing increased demand resulting in them requesting additional supply over and above the previous year.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Review of Activities (continued)

Woodwork/Woodfuel

This was a challenging time at The Woodfuel Centre as the stocks were getting low and there were no clients to assist in the production of materials. All staff from both The Woodfuel Centre and Woodwork pulled together to put up the orders to meet the demand of the customers and we never turned away an order due to lack of stock.

May-June-July: We continued with the production of wood fuels and still we were delivering to customers which was very unusual for the time of year, with people continuing to work from home. Clients were now becoming very anxious still being at home and were wanting so much to return to some sort of normality and return to their day services.

We had to plan ahead for the return of clients/isolating staff and any visitors who came to the workplace so we did all we reasonably could to protect the health, safety and wellbeing of the people at work with returning to their day placements to keep them safe from infection or catching the virus. All staff were consulted in the management of health and safety and we completed an updated risk assessment that was required for both departments for the return of the clients.

August saw the return of all clients and they were all pleased to return. They understood all the guidelines and restrictions that were placed within their service and continued where they left off prior to lockdown. Two weeks into their return we had an unannounced visit from the Health and Safety Executive (HSE) requesting a look around both projects to see if we were operating COVID-19 friendly so we invited them in to see what we had put in place. The visit was very in-depth, checking all areas of the workspace and offices including our welfare facilities and they left happy with what was inspected, in fact taking some photographs of the toilet entry systems and coloured bubble band we had to keep social distancing in order. This they said they would use back at their own offices.

September-December: Both departments were still at full occupancy with client attendance and everyone continued to build stock for the months ahead as the log and kindling orders were still at a high. We saw Pearson's of Duns continue to order large quantities of kindling which we were always able to meet and the logs kept going out as fast as we were producing them.

New Government ruling came into force stating that consumers of firewood were only allowed to burn woodfuels with a moisture content of 20% or less. We were already certified to sell firewood under the Woodsure accreditation scheme which meant we were already compliant with the Ready to Burn scheme meaning our wood fuel is certified for immediate use by the consumer. This scheme is backed by the Government's Department for Environment, Food and Rural Affairs (Defra) in support of The Air Quality Regulations 2020 England. This law will ban the sale of wet wood for use in homes.

January: We returned after the Christmas period to be faced again with another lockdown and all clients were to remain in isolation. This was another set-back to both the clients and the production side of the project. Again we were still in the busiest period of our log/kindling supply and had to meet the demands of the customers. We found that our stocks had been taken down to the minimum so were selling as much as we were producing.

February-March saw the clients return once again to their day services with the attendance levels still at 99% with new referrals and clients wanting to increase sessions and attend more days. We managed to get through the end of the season without any major COVID-19 related issues and clients were commended for their efforts during the difficult times.

During the year we have improved the yard storage facilities for the logs by replacing the wooden boxes to IBC metal cages making it safer for use and increasing storage area. Two new machines are on order to make production easier with one being a log grab lifting timbers into the factory more efficiently and safely and the other being a circular saw allowing staff to cut oversized logs into pieces that conform to standard. Going forward measures are in place to increase stock for the following winter to meet the increasing demands of firewood.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Review of Activities (continued)

Horticulture / Stakeford Nurseries

At the beginning of this financial year our service users were under the restrictions of COVID-19 and associated isolation. April being one of our busiest times of year in the horticulture calendar meant that we had to reduce our sowing and plug plant orders as we did not have the resources to process as many plants. The vast majority of the plants we produce are a by-product of our horticulture training and therapeutic activities meaning when the service users were not attending, the seeds were not being sown. We wanted to make sure that the service users still had something of horticultural interest to occupy, at least some of, their time and give them something to focus on while they couldn't attend the nursery. Ensuring social distancing was maintained, we gave low maintenance tomato plants to all service users who wanted to continue growing produce while they were at home. We also talked to each service user on the days they would usually attend on the telephone or via video calling, taking the opportunity to check on their safety and wellbeing as well as to talk about what was happening in both their gardens at home as well as on site at the nursery.

All areas of Stakeford Nursery were made COVID-19 secure and we remained closed to the public until mid to late summer. This meant that all sales were made through pre-order and collection services. Our recently purchased EPOS and Card payment system were essential along with voluntary work provided from our Sales representative at East Riding Horticulture. Our volunteer helped in the poly-tunnels, on the road delivering and in the office too. The nursery has long made use of social media to link our work to the local community and as such we had an already established following. During the pandemic however we saw some of our Facebook posts reaching over 20,000 views with many comments sending well wishes, support and praise of what we do. This year Stakeford Nurseries' Facebook page reached an estimated 47,100 people.

In relation to our work in the community, we had little option but to focus our remaining resources on our contractual commitments such as to East Bedlington Parish Council, The Port of Blyth, GEOS Group and Key Enterprises all of which we managed to fulfil. With service users not attending it meant that we were not able to carry out garden maintenance works as regularly for the elderly and disabled in the community. Letters were sent to all and the level of understanding and support was encouraging. Once we were able to start again, the fact that we had retained all of our customers, shows the reliance on and support of the garden maintenance department's work. Despite our service users' isolation through spring and most of summer, the organic department still managed to produce almost 65,000 plants from seed, to Soil Association organic standards, keeping up with previous years.

By late summer we were making provisions for the Roots to Recovery programme and as such took delivery of our first Hybrid vehicle in November, followed by a trailer shortly afterwards. The aims of this project are to work alongside and reach beyond the scope of our regular garden maintenance department. We aim to establish further project work in further afield communities so that we can offer horticulture services to more potential beneficiaries.

Over the winter months we erected a new growing area to make the movement of plants easier for our service users as well as providing better training facilities and increasing the capacity of the retail department for the future.

In January 2021 one of our long-standing supervisors of 18 years, Richard Collingwood, made the decision to retire. Richard having been part of the staff team at St Georges Hospital, came to us when the Horticulture department there was closed and the provision moved to our current site. He has been a respected, experienced and knowledgeable member of the nursery team and we wish him well in the future.

Following the Christmas break the department closed to service users again, however this time for a much shorter period. Following this closure we are now back to service users accessing the same number of session's pre-lockdown. COVID-19 has had lasting effects on the department, many of which have been positive. We have split break times and more structured recreational time. Going forward, COVID-19 has brought to light that we really need to increase our indoor areas and we would like this to include better kitchen facilities. This hopefully would allow us to improve the welfare spaces but also to incorporate more work around healthy eating choices as well as cooking using the fresh produce we have grown.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Review of Activities (continued)

The Steamboat Day Service

A very confusing time for everyone at the start of April 2020, the second week of a National Lockdown. Rules and guidelines to decipher and put into place, combined with a real concern for our clients, at home without the face to face support of their day service.

Clients were unable to attend day services but true to form, all Blyth Star staff continued to work from their individual department locations in order to provide the best service possible at this difficult time. Here at the Steamboat, our first priority was to ensure clients had a continuity of contact. As the majority of people were referred here because they experience social isolation, this was crucial in enabling them to manage the COVID-19 situation at home, as opposed to hospital.

Staff immediately composed a list of clients and their contact details in order to speak to them on a regular basis. This was greatly appreciated as others involved in their care were working from home, which necessitated leaving a message then waiting for a call back. Client's feedback suggested that they were grateful to be able to speak to staff when they needed to, - they knew that "we were there for them"

Senior management became aware that many people in the community were struggling at this time with their disability, or financial pressures. We have a well equipped kitchen at the Steamboat so immediately started producing up to 40 meals per day, ready to be delivered by Living Support staff.

Although no clients were attending the building, staff worked well to prepare for their eventual return. COVID-19 training was undertaken, continually updating our understanding of changes to guidelines, risk assessments, posters and screens were produced - all so the environment was safe for clients to return to.

Clients eventually returned in September. It was a massive task to support them to understand and carry out the new procedures such as temperature taking, wearing masks etc. but most difficult of all was helping them to stay in their "bubbles". As the success of our service is largely dependent on interaction, staff needed to be exceptionally creative in order to keep spirits up. Thankfully, we were lucky to receive a grant for the craft department which enabled us to purchase an extra television and two laptops. Staff devised TV and music quizzes, we also subscribed to Netflix so using safety screens, clients could enjoy watching a movie together. We bought various craft kits and board games that could be played with screen separation, lots of effort was put into trying to keep a positive atmosphere.

The second Lockdown early in 2021 was relatively short lived as our organisation assessed that there was far more risk from deteriorating mental health than there was from COVID-19. Vaccinations were available and being administered so by "keeping strictly to the rules" we were able to continue operating the service.

Staff and clients discussed the best way to use the remainder of the grant funding and a pool table was purchased. This has proved to be very popular and clients have accepted that it is part of the game to wear a mask and sit two metres apart between shots!

The most important factor is that we have managed to keep the service operating. Our clients have severe and enduring mental health difficulties and in order for them to live comfortably in the community, they need practical help and reassurance with everyday problems and situations – often on a daily basis. This prevents concerns and anxiety escalating out of control. Our aim is to continue to provide this service by facing up to and dealing with new situations as they arrive.

Lionhearts

Lionhearts continues to offer social care support to people with enduring mental health problems in North Northumberland. Its activity based programmes assist people who are often on the fringes of society who can become extremely socially isolated due to the rural nature of where they live.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Review of Activities (continued)

Lionhearts (continued)

The delivery of the service developments to be funded from the successful Big Lottery bid in 2019 was inevitably affected by COVID-19. In agreement with the Big Lottery and in the spirit of the original application the team began to develop began the development and delivery of a rural outreach service to meet identified need.

Financial Review

Principal Funding Sources

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services and day and sheltered employment services. These services represent **81.4%** (93.1% : 2020) of the Charity's total income.

Expenditure

Expenditure decreased by **£81,422** compared to the previous year primarily due to careful management of budgets during COVID-19 with reductions seen in staffing, repairs and maintenance and motor and travelling costs.

Balance Sheet

Our balance sheet continues to grow stronger with total reserves of **£1,466,625** (2020 : £1,084,884) primarily unrestricted in nature.

We invested **£155,145** in capital assets during the year mainly in our freehold property and motor vehicles. We will continue the policy of investing where necessary to modernise, remain safe and where possible provide improved care at optimum cost.

Net current assets at the year-end were **£717,497** (2020: £447,175) with the increase being attributable to higher than normal cash balances due to grant income committed but not yet spent and a significant reduction in year end debtors.

Financial and Risk Management Objectives and Policies

As a registered Charity the financial objectives of Blyth Star Enterprises Limited are:

- To be financially stable at all times and to maintain sufficient reserves to achieve this.
- To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.
- To control expenditure and operate efficiently.
- To monitor, control and minimise all financial and other risks.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Financial and Risk Management Objectives and Policies *(continued)*

Financial Risk Management Policy

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission this is the responsibility of senior management and the Board of Trustees. The Charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

Investment Powers and Policy

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing where possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses the current reserves policy allows for up to three months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity although once committed these do not have to be spent within one financial year but become restricted funds.

At 31st March 2021 unrestricted reserves were **£1,274,980** (2020 : £969,879) and three months running costs amounted to **£429,720** (2020 : £450,075) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by **£845,260** (2020 : £519,804).

Whilst this is reassuring ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels and on that basis the Trustees plan for unrestricted surpluses in future years to extend this operating cost period to six months. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.

Plans for Future Periods

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re-invest in our staff to improve our service delivery and provide even better support to people with mental ill health and (or) learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Reference and Administrative Details

Charity Name:	Blyth Star Enterprises Limited
Charity Registration Number:	519443
Company Registration Number:	02152943
Registered Office and Operational Address:	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
Bankers:	Barclays Bank PLC 50 - 51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
Senior Statutory Auditor:	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne & Wear NE30 1AY
Solicitors:	Yarwood & Stubley 15 Stanley Street Blyth Northumberland NE24 2BT

Directors and Trustees

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The Trustees who served during the year and since the year end were as follows:

Key Management Personnel Blyth Star Enterprises Limited: Trustees and Directors

Elected Trustees:	T. P. Chrisp	(Chairman)
	S. W. Gibson	(Company Secretary)
	Ms T. Rendall	
	Mrs S. M. Herron	
	Ms L. Tonks	

Key Management Personnel Blyth Star Enterprises Limited: Management

Chief Executive:	G. Moore MBE
Operations Director:	Ms J. Dixon

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management

Nature of Governing Document and How the Charity is Constituted

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of Trustees to discuss performance.

Appointment of Trustees

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to the range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employment training. In addition it will actively seek to recruit people with experience of mental ill health and or learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

Trustee Induction and Training

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law, the Charity Commission publication "The Essential Trustee" and specific guidance on public benefit and conflicts of interest, and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational Structure and How Decisions are Made

The Charity has no fixed maximum of Trustees. Currently there are 5 Trustees who meet frequently as a Board to discuss and decide the policies and strategy of the Charity. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest, expertise or in line with their delegated responsibilities.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management *(continued)*

Organisational Structure and How Decisions are Made *(continued)*

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day to day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer, and the Operations Director.

Committees of Trustees are formed as and when required to cover Audit & Finance, Care Quality, Health & Safety and Risk. The Chief Executive Officer is assisted by the Operations Director and a variety of service level agreements for essential support services.

Related Parties and Co-operation with Other Organisations

Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

Pay Policy for Key Management Personnel

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford any proposed increase. The Trustees then agree any uplift to remuneration.

Principal Risks and Uncertainties

Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived from the provision of services commissioned by a small number of public sector funders. As such the principal risks and uncertainties for Blyth Star Enterprises Limited are:

- Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.
- Changes in legislation affecting charities and the care sector, including additional compliance requirements.
- Failure to meet the requirements of our various regulators resulting in the inability to provide services.
- Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.

Risk Management

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

- Financial (fraud, insufficient income, exceptional costs).
- Governance (recruitment or loss of Trustees and management).

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021

Principal Risks and Uncertainties (continued)

Risk Management (continued)

- External/political (government policy changes, Local Authority changes).
- Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity).
- Service delivery (recruitment or loss of staff, loss of contracts).
- Growth risks (failure to achieve long term objectives, availability of investment).

Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health & Safety/ Risk Management advisors to help oversee this area of our work, supported by the senior management team and Trustees.

Trustees Responsibilities in Relation to the Financial Statements

The Charity Trustees (who are also the directors of Blyth Star Enterprises Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the Trustees are required to :

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Blyth Star Enterprises Limited is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable; and
- Blyth Star Enterprises Limited complies with relevant laws and regulations.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2021

Trustees Responsibilities in Relation to the Financial Statements *(continued)*

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Charity's Auditors

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware; and
- the Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

Independent Auditor

Emma Hartshorne Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 9th March 2022 and signed on their behalf by:



.....
T. P. CHRISP
Chairman

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2021

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2021 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2021

OTHER INFORMATION

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2021

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2021

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of
Bell Tindle Williamson LLP
Chartered Accountants & Statutory Auditor
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

9th March 2022

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2021

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Revaluation</u> <u>Reserve</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
INCOME:						
Donations and Legacies	3	36,760	321,303	-	358,063	126,879
Income from Other Trading Activities	4	42,023	-	-	42,023	53,328
Investment Income	5	343	-	-	343	748
Income from charitable activities	6	1,700,189	-	-	1,700,189	1,701,873
TOTAL INCOME		<u>1,779,315</u>	<u>321,303</u>	<u>-</u>	<u>2,100,618</u>	<u>1,882,828</u>
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	13,590	102	-	13,692	15,488
Expenditure on Charitable Activities	8	1,616,256	88,929	-	1,705,185	1,784,811
TOTAL EXPENDITURE		<u>1,629,846</u>	<u>89,031</u>	<u>-</u>	<u>1,718,877</u>	<u>1,800,299</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		149,469	232,272	-	381,741	82,529
RECONCILIATION OF FUNDS						
Transfer Between Funds		155,632	(155,632)	-	-	-
Total Funds Brought Forward		969,879	96,896	18,109	1,084,884	1,022,355
TOTAL FUNDS CARRIED FORWARD		<u>1,274,980</u>	<u>173,536</u>	<u>18,109</u>	<u>1,466,625</u>	<u>1,104,884</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.

The notes on pages 23 to 39 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,349,233		1,255,231
CURRENT ASSETS					
Stocks	13	3,651		5,933	
Debtors	14	112,069		244,534	
Bank and Cash Balances		704,450		299,339	
		<u>820,170</u>		<u>549,806</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15		<u>102,673</u>		<u>102,631</u>
NET CURRENT ASSETS			717,497		447,175
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,066,730</u>		<u>1,702,406</u>
CREDITORS - AMOUNTS DUE AFTER ONE YEAR	15		600,105		617,522
NET ASSETS			<u>1,466,625</u>		<u>1,084,884</u>
Unrestricted Funds	20		1,274,980		969,879
Restricted Funds	20		173,536		96,896
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>1,466,625</u>		<u>1,084,884</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 9th March 2022 and are signed on their behalf by:



.....
T. P. CHRISP
Chairman

Company Registration Number 02152943

The notes on pages 23 to 39 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Cash generated by operating activities	21	<u>577,543</u>	<u>109,197</u>
Cash flows from investing activities			
Interest received		343	748
Purchase of tangible fixed assets		(155,145)	(134,304)
Cash used in investing activities		<u>(154,802)</u>	<u>(133,556)</u>
Cash flows from financing activities			
Repayment of borrowings		(17,630)	(29,995)
Cash used in financing activities		<u>(17,630)</u>	<u>(29,995)</u>
Increase / (decrease) in cash and cash equivalents in the year		405,111	(54,354)
Cash and cash equivalents at 31st March 2020		299,339	353,693
Total cash and cash equivalents at 31st March 2021		<u><u>704,450</u></u>	<u><u>299,339</u></u>

The notes on pages 23 to 39 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

c) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

d) Covid 19 Support

During the year the Charity received Covid-19 support in the form of a Local Authority Grant. Covid-19 support grants are recognised at the fair value of the grants receivable using the accruals model. Under the accruals model the grant is recognised as income on a systematic basis over the period in which the entity recognises the costs for which the grant is intended to compensate.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES *(continued)*

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are funds in respect of grants received for capital purposes where the related capital asset has been purchased thereby satisfying the grant condition. The annual depreciation charge on these assets is charged to this fund. Designated funds form part of the Charity's unrestricted funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets and Restricted Funds

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES *(continued)*

i) Tangible Fixed Assets

All fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	<u>%</u> 25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

j) Stocks

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

l) Cash at Bank and in Hand

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

m) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount received.

n) Hire Purchase Contracts

Assets held under hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum hire purchase payments, which is determined at the inception of the hire purchase term.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

1 ACCOUNTING POLICIES *(continued)*

o) Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

p) Defined Contribution Pension Plans

Contributions to defined contribution pension 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.

q) Financial Instruments

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

2 LEGAL STATUS

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

3 DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Residential Service/Living Support	30	-	30	30
Day Activities and Woodwork	-	-	-	5,575
Nursery	750	-	750	6
Central Services	1,782	-	1,782	4,176
Miscellaneous Projects	9,198	-	9,198	442
	<u>11,760</u>	<u>-</u>	<u>11,760</u>	<u>10,229</u>
<i>Grants Receivable:</i>	<u>25,000</u>	<u>321,303</u>	<u>346,303</u>	<u>116,650</u>
TOTAL INCOME	<u>36,760</u>	<u>321,303</u>	<u>358,063</u>	<u>126,879</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

3 DONATIONS AND LEGACIES - continued

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

The charity was very grateful to receive the following grants during the year:

	£
29th May 1961 Charitable Trust	10,000
The Big Lottery Community Fund	39,250
CVA Blyth Valley	390
The Sobell Foundation	2,000
The Ridley Family Settlement	9,000
The National Lottery	8,000
East Bedlington Parish Council	500
The Souter Trust	3,000
Alnwick Town Council	850
The Hadrian Trust	1,000
The Co-op Community Foundation	5,168
The Watkin Family Fund	10,000
The Community Foundation	5,000
The Community Foundation - Anonymous	17,250
EDF Offshore Windfarm Trust	7,820
Joseph Strong Frazer Trust	1,500
The William Leach Foundation	2,500
Karbon Homes Community Fund	3,000
The John Horseman Trust	5,000
Rothley Trust	600
The RW Mann Charitable Trust	500
Hobson Charitable Foundation	1,000
The Garfield Weston Foundation	40,000
The Kirkby Foundation	16,814
The Bradbury Foundation	50,000
The D'Oyly Carte Charitable Trust	4,000
The Coquet Fund	4,000
The Barbour Foundation	10,000
The Evan Cornish Foundation	10,000
The Schroder Charity Trust	4,000
The Hadrian Trust	1,000
Nationwide Building Society Community Grants	25,000
Bernard Sunley Foundation	10,000
Northumberland County Council	25,000
Skills for Care	1,000
Northumberland County Council - Adult Social Care	12,161
	<hr/> 346,303 <hr/>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

4 **INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	5,985	-	5,985	10,692
Nursery	36,038	-	36,038	42,636
	<u>42,023</u>	<u>-</u>	<u>42,023</u>	<u>53,328</u>

5 **INVESTMENT INCOME**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	343	-	343	748
	<u>343</u>	<u>-</u>	<u>343</u>	<u>748</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,223,208	-	1,223,208	1,222,254
Day Activities and Woodwork	192,777	-	192,777	203,496
Nursery	119,339	-	119,339	129,134
Miscellaneous Projects	45,471	-	45,471	40,802
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	111,382	-	111,382	104,419
	<u>1,692,177</u>	<u>-</u>	<u>1,692,177</u>	<u>1,700,105</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	866	-	866	1,041
<i>Students:</i>				
Residential Service/Living Support	-	-	-	150
<i>Insurance Claim</i>				
Residential Service/Living Support	7,120	-	7,120	-
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	-	-	-	165
Nursery	-	-	-	314
Central Services	26	-	26	98
	<u>8,012</u>	<u>-</u>	<u>8,012</u>	<u>1,768</u>
TOTAL INCOME	<u>1,700,189</u>	<u>-</u>	<u>1,700,189</u>	<u>1,701,873</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Day Activities and Woodwork:</i>				
Purchases	6,525	102	6,627	5,854
<i>Nursery:</i>				
Opening Stock	5,033	-	5,033	2,307
Purchases	4,782	-	4,782	12,360
Closing Stock	(2,750)	-	(2,750)	(5,033)
	<u>7,065</u>	<u>-</u>	<u>7,065</u>	<u>9,634</u>
TOTAL COST OF RAISING FUNDS	<u>13,590</u>	<u>102</u>	<u>13,692</u>	<u>15,488</u>

BLYTH STARE ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service		Day Activities and Woodwork				Nursery				Central Services		Other Projects		2021 Total	Day Activities and Woodwork			2020 Total		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Woodwork	Nursery		Central Services	Other Projects				
																		Unrestricted		Restricted	Unrestricted
Property Costs																					
Rent & Rates	23,712	-	20,552	-	1,521	-	13,356	-	-	-	-	-	15,227	19,405	1,512	13,138	-	-	-	-	49,282
Light & Heat	12,409	-	4,951	-	2,350	-	-	-	-	-	-	-	8,478	8,070	2,350	-	-	-	-	-	18,898
Repairs and Maintenance	22,449	-	6,341	-	7,282	-	6,971	-	1,365	881	-	30,150	15,922	20,001	8,035	3,561	-	-	-	-	77,669
Cleaning	1,914	-	773	-	3,467	-	6	-	36	635	-	1,772	1,329	3,010	59	-	-	-	-	-	6,170
Insurance	11,425	-	4,830	-	2,332	-	7,232	-	-	-	-	11,929	4,706	7,111	-	-	-	-	-	-	23,746
	71,909	-	32,617	-	19,450	-	27,565	-	1,401	1,516	-	67,556	44,726	31,579	28,343	3,561	-	-	-	-	175,765
Client Costs																					
Holidays, Outings and Celebrations	95	-	2	-	270	-	3,836	-	-	-	-	223	292	795	564	-	-	-	-	-	1,874
Activity Group	-	-	25	-	-	-	-	-	2,933	827	-	9,457	-	626	95	-	-	-	-	-	9,145
Food and Provisions	8,756	-	1,508	-	-	-	-	-	-	5,355	-	8,653	3,445	-	-	-	-	-	-	-	15,510
Social Training Escort	800	-	-	-	-	-	-	-	-	-	-	800	-	-	-	-	-	-	-	-	8,653
Wages	515,894	12,161	98,581	6,180	126,965	15,483	-	-	-	-	-	587,720	137,959	146,395	-	-	-	-	-	-	872,074
Volunteer Expenses	-	-	-	-	25	-	-	-	-	-	-	-	49	-	-	-	-	-	-	-	49
Motor and Travel	98,548	-	3,777	1,626	9,445	2,468	(857)	1,660	7,176	8,848	127,921	7,082	17,479	(25)	15,583	168,040	-	-	-	168,040	
Protective Clothing	-	-	105	-	646	-	-	-	-	77	-	733,974	296	1,087	23	-	-	-	-	-	1,406
	624,093	12,161	103,998	7,806	137,351	18,279	2,979	1,660	10,109	15,107	933,543	733,974	149,123	166,382	634	26,638	-	-	-	-	1,076,751
Management and Administration																					
Wages	-	-	-	-	-	-	325,619	-	45,491	21,561	392,671	-	-	-	304,198	26,532	-	-	-	-	330,730
Staff Gifts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,517	-	-	-	-	-	3,517
Management Charge & Project Support	-	-	6,540	-	-	-	25,000	-	-	-	31,540	-	6,540	-	-	-	-	-	-	-	6,540
Telephone and TV Costs	8,126	-	2,366	-	1,689	-	3,275	-	357	372	16,185	8,799	2,745	1,272	3,062	778	-	-	-	-	16,656
Postage Printing and Stationery	2,476	-	962	-	199	-	4,560	-	147	-	8,344	1,957	1,079	222	3,834	43	-	-	-	-	7,135
Advertising and Recruitment	866	-	49	-	102	-	610	-	50	-	1,677	955	163	467	631	345	-	-	-	-	2,561
Practice Teacher	-	-	-	-	225	-	-	-	-	-	225	-	-	-	-	-	-	-	-	-	-
Training	-	-	150	-	1,292	1,000	2,106	-	338	3	4,889	1,515	1,667	580	3,525	264	-	-	-	-	7,551
Subscriptions and Donations	-	-	180	-	1,376	-	359	-	-	-	1,915	175	952	442	442	1,569	-	-	-	-	1,569
Health and Safety	415	-	54	-	65	-	470	-	24	9,314	10,342	248	873	473	53	-	-	-	-	-	1,647
Sundry Expenses	54	-	264	-	-	-	264	-	-	318	838	22	113	-	54	322	-	-	-	-	511
Consultancy and Professional Fees	895	-	-	-	126	-	14,140	-	-	-	15,161	-	-	-	12,634	1,196	-	-	-	-	13,830
Entertaining and Conference Costs	-	-	-	-	-	-	36	-	-	-	36	33	-	-	515	-	-	-	-	-	548
Accountancy	-	-	-	-	-	-	15,945	-	-	-	15,945	-	-	-	14,580	-	-	-	-	-	14,580
Governance Costs	-	-	-	-	-	-	6,050	-	-	-	6,050	-	-	-	6,000	-	-	-	-	-	6,000
Irrecoverable Input Vat	-	-	-	-	2,483	-	15,701	-	-	-	18,184	-	-	-	8,645	25,066	-	-	-	-	33,711
	12,832	-	10,151	150	7,332	1,000	414,360	-	46,407	31,250	523,482	13,529	13,355	12,611	378,111	29,480	-	-	-	-	447,086
Finance Costs																					
Bank Charges	-	-	-	-	501	-	1,424	-	-	-	1,925	-	-	-	65	1,821	-	-	-	-	1,886
Bank Loan and Mortgage Interest	30,107	-	-	-	-	-	-	-	-	-	30,107	30,013	-	-	3,857	-	-	-	-	-	33,870
Hire Purchase Interest	-	-	-	-	527	-	-	-	-	-	527	-	-	-	632	-	-	-	-	-	632
(Profit)/Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,208)	-	-	-	-	-	(1,208)
Depreciation	5,235	-	1,771	-	24,012	-	29,153	-	972	-	61,143	8,717	2,876	16,724	20,469	504	-	-	-	-	49,290
Bad Debts	35,342	-	1,771	-	25,040	-	30,577	-	972	-	93,702	39,069	2,876	17,821	24,939	504	-	-	-	-	85,209
	744,176	12,161	148,537	7,956	189,173	19,279	475,481	1,660	58,889	47,873	1,705,185	854,128	210,080	228,393	432,027	60,183	-	-	-	-	1,784,811

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
Audit	6,000	6,000
Depreciation	61,143	49,290
(Profit)/loss on Sale of Assets	-	(1,208)
<i>Operating lease costs:</i>		
Motor vehicles	69,765	71,286
Property	44,209	27,748
	<u> </u>	<u> </u>

10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
Residential Service	515,894	12,161	528,055	587,720
Day Activities and Woodwork	98,581	6,180	104,761	137,959
Nurseries	126,965	15,483	142,448	146,395
Central Services	325,619	-	325,619	304,198
Other Projects	45,491	21,561	67,052	26,532
	<u>1,112,550</u>	<u>55,385</u>	<u>1,167,935</u>	<u>1,202,804</u>

Staff costs include: Employers National Insurance costs of £77,798 (2020: £78,428) and a defined contribution pension charge of £20,186 (2020: £20,213).

One member of staff received emoluments in excess of £60,000 (2020: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £72,485 (2020: £72,688) for his services as Finance Director/Trustee. No remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year.

Other than T. P. Chrisp, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

The key management personnel of the Charity comprise the trustees, the chief executive, G. Moore, the finance director/chairman, T. P. Chrisp, and since 1st September 2019, the operations director J. Dixon. The total employee benefits of the key management personnel were £152,885 (2020: £133,027).

11 STAFF NUMBERS

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

	<u>2021</u> <u>Number</u>	<u>2020</u> <u>Number</u>
Accommodation	32	36
Workshops	16	18
Central Services	8	8
	<u>56</u>	<u>62</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Motor Vehicles</u> £	<u>Fixtures & Fittings</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
COST					
At 1st April 2020	1,051,242	77,870	19,157	579,845	1,728,114
Additions	121,778	28,396	-	4,971	155,145
Disposals	-	-	(2,882)	(81,771)	(84,653)
At 31st March 2021	<u>1,173,020</u>	<u>106,266</u>	<u>16,275</u>	<u>503,045</u>	<u>1,798,606</u>
DEPRECIATION					
At 1st April 2020	46,773	26,975	13,829	385,306	472,883
Disposals	-	-	(2,882)	(81,771)	(84,653)
Charge for year	10,467	15,090	1,448	34,138	61,143
At 31st March 2021	<u>57,240</u>	<u>42,065</u>	<u>12,395</u>	<u>337,673</u>	<u>449,373</u>
NET BOOK VALUE					
At 31st March 2021	<u>1,115,780</u>	<u>64,201</u>	<u>3,880</u>	<u>165,372</u>	<u>1,349,233</u>
At 31st March 2020	<u>1,004,469</u>	<u>50,895</u>	<u>5,328</u>	<u>194,539</u>	<u>1,255,231</u>

Freehold property includes The Old Chandlery and Customs House.

Hire purchase contracts

Included within the carrying value of tangible assets are the following amounts relating to assets held under hire purchase contracts:

	<u>Motor Vehicles</u> £	<u>Total</u> £
At 31st March 2021	-	-
At 31st March 2020	<u>4,921</u>	<u>4,921</u>

13 STOCKS

	<u>2021</u> £	<u>2020</u> £
Nursery	2,751	5,033
Old Chandlery	900	900
	<u>3,651</u>	<u>5,933</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

14 DEBTORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Trade Debtors	55,495	140,450
Prepayments and Accrued Income	30,260	42,189
The Woodfuel Centre CIC	19,820	53,886
Blyth Star Catering Services CIC	6,494	7,849
Value Added Tax	-	160
	<u>112,069</u>	<u>244,534</u>

15 CREDITORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Mortgage	19,000	17,000
Bank Loans	11,800	11,200
Trade Creditors	20,590	14,842
Accruals and Deferred Income	28,510	34,043
Other Creditors	186	431
PAYE and NIC	22,144	22,302
Value Added Tax	443	-
Hire Purchase Creditors	-	2,813
	<u>102,673</u>	<u>102,631</u>
Amounts due after one and within two years:-		
Mortgage	19,500	17,200
Bank Loans	12,000	11,300
Hire Purchase Creditors	-	-
	<u>31,500</u>	<u>28,500</u>
Amounts due after two and within five years:-		
Mortgage	61,500	52,800
Bank Loans	37,200	34,500
Hire Purchase Creditors	-	-
	<u>98,700</u>	<u>87,300</u>
Amounts due after five years:-		
Mortgage	182,844	214,422
Bank Loans	287,061	287,300
	<u>469,905</u>	<u>501,722</u>
	<u>600,105</u>	<u>617,522</u>

Bank borrowings included in the above figures are secured against the freehold land and property owned by the charity, and a general debenture.

Hire purchase creditors included in the above figures are secured against the assets purchased in this way.

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

16 COMMITMENTS UNDER OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Not later than one year	99,144	93,936
Later than 1 year and not later than 5 years	113,614	116,831
Later than 5 years	11,857	-
	<u>224,615</u>	<u>210,767</u>

17 TAXATION

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 ANALYSIS OF NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,349,233	-	1,349,233
Current Assets	646,634	173,536	820,170
Current Liabilities	(102,673)	-	(102,673)
Non Current Liabilities	(600,105)	-	(600,105)
	<u>1,293,089</u>	<u>173,536</u>	<u>1,466,625</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,255,231	-	1,255,231
Current Assets	452,910	96,896	549,806
Current Liabilities	(102,631)	-	(102,631)
Non Current Liabilities	(617,522)	-	(617,522)
	<u>987,988</u>	<u>96,896</u>	<u>1,084,884</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

19 AUDITORS REMUNERATION

		<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	6,050	6,000
	Accountancy	14,241	13,040
	Payroll Services	1,704	1,540
		<u>21,995</u>	<u>20,580</u>

20 STATEMENT OF FUNDS

	<u>Balance</u>				<u>Balance</u>
	<u>1st April</u>	<u>Transfers</u>	<u>Income</u>	<u>Expended</u>	<u>31st March</u>
	<u>2020</u>				<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds :					
<i>General</i>	969,879	155,632	1,779,315	(1,629,846)	1,274,980
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
The Hospital of God at Greatham	1,000	-	-	-	1,000
The William Leech Charity	2,000	(2,000)	-	-	-
The Barbour Foundation	10,000	(10,000)	-	-	-
The RW Mann Charitable Trust	1,000	-	-	-	1,000
The Gwyneth Forrester Trust	40,000	(40,000)	-	-	-
The John Horseman Trust	5,000	(5,000)	-	-	-
UBS UK Donor-Advised Foundation	10,000	(10,000)	-	-	-
29th May 1961 Charitable Trust	-	(10,000)	10,000	-	-
The Watkin Family Fund	-	(10,000)	10,000	-	-
The Ridley Family Settlement	-	(5,000)	5,000	-	-
The John Horseman Trust	-	(5,000)	5,000	-	-
EDF Offshore Windfarm Trust	-	-	7,820	-	7,820
CVA Blyth Valley	-	(390)	390	-	-
The Garfield Weston Foundation	-	(29,346)	40,000	-	10,654
The Kirkby Foundation	-	(16,814)	16,814	-	-
The Community Foundation - Anonymous	-	(11,582)	11,582	-	-
The Bradbury Foundation	-	-	50,000	-	50,000
The Barbour Foundation	-	-	10,000	-	10,000
The Evan Cornish Foundation	-	-	10,000	-	10,000
The Schroder Charity Trust	-	-	4,000	-	4,000
East Bedlington Parish Council	-	(500)	500	-	-
	<u>69,000</u>	<u>(155,632)</u>	<u>181,106</u>	<u>-</u>	<u>94,474</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

20 **STATEMENT OF FUNDS** (continued)

	<u>Balance</u> <u>1st April</u> <u>2020</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2021</u> <u>£</u>
Restricted Funds:					
Revenue Grants					
The Wolfson Foundation	4,096	-	-	(4,096)	-
The Postcode Lottery	1,660	-	-	(1,660)	-
The Donald Forester Trust	1,635	-	-	(1,635)	-
The Chrysalis Trust	1,575	-	-	(1,575)	-
The Allan & Nesta Ferguson Charitable Trust	1,575	-	-	(1,575)	-
The Didymus Trust	1,575	-	-	(1,575)	-
The MacRobert Trust	1,575	-	-	(1,575)	-
The D'Oyly Carte Charitable Trust	1,575	-	-	(1,575)	-
The John Horseman Trust	1,575	-	-	(1,575)	-
The Reece Group	830	-	-	(830)	-
The Oliver Ford Trust	1,575	-	-	(1,575)	-
The Baily Thomas Charitable Fund	1,575	-	-	(1,575)	-
Other Funders	1,575	-	-	(1,575)	-
The David Lister Charitable Trust	500	-	-	(500)	-
The EC Graham Charitable Trust	2,500	-	-	(2,500)	-
The Chrysalis Trust	2,500	-	-	(2,500)	-
The Big Lottery Community Fund	-	-	39,250	(19,625)	19,625
The Sobell Foundation	-	-	2,000	(2,000)	-
The Ridley Family Settlement	-	-	4,000	-	4,000
The National Lottery	-	-	8,000	(8,000)	-
The Souter Trust	-	-	3,000	(3,000)	-
Alnwick Town Council	-	-	850	-	850
The Community Foundation - Anonymous	-	-	5,668	-	5,668
The Community Foundation	-	-	5,000	(5,000)	-
The Co-op Community Foundation	-	-	5,168	(249)	4,919
Joseph Strong Frazer Trust	-	-	1,500	(1,500)	-
The William Leach Foundation	-	-	2,500	(2,500)	-
Karbon Homes Community Fund	-	-	3,000	(3,000)	-
Rothley Trust	-	-	600	(600)	-
The RW Mann Charitable Trust	-	-	500	(500)	-
Hobson Charitable Foundation	-	-	1,000	(1,000)	-
The D'Oyly Carte Charitable Trust	-	-	4,000	-	4,000
The Coquet Fund	-	-	4,000	-	4,000
The Hadrian Trust	-	-	1,000	(1,000)	-
The Hadrian Trust	-	-	1,000	-	1,000
Nationwide Building Society	-	-	-	-	-
Community Grants	-	-	25,000	-	25,000
Bernard Sunley Foundation	-	-	10,000	-	10,000
Skills for Care	-	-	1,000	(1,000)	-
Northumberland County Council - Adult Social Care	-	-	12,161	(12,161)	-
	<u>27,896</u>	<u>-</u>	<u>140,197</u>	<u>(89,031)</u>	<u>79,062</u>
	<u>1,084,884</u>	<u>-</u>	<u>2,100,618</u>	<u>(1,718,877)</u>	<u>1,466,625</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

20 STATEMENT OF FUNDS (continued)

Unrestricted Funds

These are funds which the trustees are free to use in accordance with the charity's objectives.

Revaluation Reserve

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

Restricted Funds

These are funds given for particular purposes and projects and are summarised as follows:

Capital Grants

The Hospital of God at Greatham	Monies received to support residential apartment build.
The William Leech Charity	Monies received to support residential apartment build.
The Barbour Foundation	Monies received to support residential apartment build.
The RW Mann Charitable Trust	Monies received to acquire an eco shed.
The Gwyneth Forrester Trust	Monies received to create residential apartments
The John Horseman Trust	Monies received to create residential apartments
UBS UK Donor-Advised Foundation	Monies received to create residential apartments.
29th May 1961 Charitable Trust	Monies received to create residential apartments.
The Watkin Family Fund	Monies received to create residential apartments.
The Ridley Family Settlement	Monies received to create residential apartments.
The John Horseman Trust	Monies received to create residential apartments.
EDF Offshore Windfarm Trust	Monies received to acquire Roots to Recovery equipment.
CVA Blyth Valley	Monies received to acquire refrigeration equipment.
The Garfield Weston Foundation	Monies received to create residential apartments.
The Kirkby Foundation	Monies received to acquire Roots to Recovery vehicle.
The Community Foundation - Anonymous	Monies received to acquire Roots to Recovery vehicle.
The Bradbury Foundation	Monies received to create residential apartments.
The Barbour Foundation	Monies received to acquire Roots to Recovery vehicle.
The Evan Cornish Foundation	Monies received to acquire Roots to Recovery vehicle.
The Schroder Charitable Trust	Monies received to acquire Roots to Recovery equipment.
East Bedlington Parish Council	Monies received to acquire training equipment.

Revenue Grants

The Wolfson Foundation	Monies received to acquire a motor vehicle.
The Postcode Lottery	Monies received to acquire a motor vehicle.
The John Horseman Trust	Monies received to support Next Steps costs.
The Reece Group	Monies received to employ woodwork trainers.
The Oliver Ford Trust	Monies received to support Next Steps costs.
The Baily Thomas Charitable Fund	Monies received to support Next Steps costs.
Other Funders	Monies received to support Next Steps costs.
The Allan & Nesta Ferguson Charitable Trust	Monies received to support Next Steps costs.
The Didymus Trust	Monies received to support Next Steps costs.
The MacRobert Trust	Monies received to support Next Steps costs.
The D'Oyly Carte Charitable Trust	Monies received to support Next Steps costs.
The Donald Forester Trust	Monies received to support Next Steps costs.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

20 STATEMENT OF FUNDS *(continued)*

Capital Grants *(continued)*

The Chrysalis Trust	Monies received to support Next Steps costs.
The David Lister Charitable Trust	Monies received to employ woodwork trainers.
The EC Graham Charitable Trust	Monies received to employ woodwork trainers.
The Chrysalis Trust	Monies received to employ woodwork trainers.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
The D'Oyly Carte Charitable Trust	Monies received to support Roots to Recovery costs.
The Hadrian Trust	Monies received to support Roots to Recovery costs.
The Coquet Fund	Monies received to support Roots to Recovery costs.
The Community Foundation - Anonymous	Monies received to support Roots to Recovery costs.
Bernard Sunley Foundation	Monies received to support Roots to Recovery costs.
The Big Lottery Community Fund	Monies received to support the Berwick project.
The Sobell Foundation	Monies received to support Covid 19 project costs.
The Souter Trust	Monies received to support Covid 19 project costs.
The Hadrian Trust	Monies received to support Covid 19 project costs.
Joseph Strong Frazer Trust	Monies received to support Covid 19 project costs.
The William Leach Foundation	Monies received to support Covid 19 project costs.
Karbon Homes Community Fund	Monies received to support Covid 19 project costs.
Rothley Trust	Monies received to support Covid 19 project costs.
The RW Mann Charitable Trust	Monies received to support Covid 19 project costs.
Hobson Charitable Foundation	Monies received to support Covid 19 project costs.
The National Lottery	Monies received to support Covid 19 project costs.
The Co-op Community Foundation	Monies received to support Lionhearts project costs.
The Community Foundation	Monies received to support Covid 19 project costs.
Alnwick Town Council	Monies received to support Lionhearts project costs.
Nationwide Building Society Community Grants	Monies to support employment of a tenancy manager.
Skills for Care	Monies received to support general staff training.
Northumberland County Council - Adult Social Care	Monies received to support wages costs.

Transfer Between Funds

£155,632 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021

21 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	381,741	82,529
Depreciation	61,143	49,290
Disposal of Fixed Assets at Book Value	-	1,334
Interest Income	(343)	(748)
Decrease/(Increase) in Stock	2,282	(2,726)
Decrease/(Increase) in Debtors	132,465	(10,636)
Increase/(Decrease) in Creditors	255	(9,846)
	<u>577,543</u>	<u>109,197</u>

22 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T. P. Chrisp is also a director of The Woodfuel Centre CIC. In the year to 31st March 2021, Blyth Star Enterprises Limited received a management charge of £866 (2020: 1,041) from The Woodfuel Centre CIC and paid a contribution of £6,540 towards overheads in respect of the Woodwork Department (2020: £6,540) to The Woodfuel Centre CIC.

During the year, Blyth Star Enterprises Limited paid £25,000 to The Woodfuel Centre CIC for project support.

Blyth Star Enterprises Limited continue to agree to support The Woodfuel Centre CIC until it is fully self financing.

At 31st March 2021 The Woodfuel Centre CIC owed £19,820 (2020: £53,886) to Blyth Star Enterprises Limited and this is shown in year end debtors.

T. P. Chrisp is also a director of Blyth Star Catering Services CIC. Transactions took place between Blyth Star Enterprises Limited and Blyth Star Catering Services CIC during the year. At 31st March 2021, Blyth Star Enterprises Limited were owed £6,494 (2020: £7,849) by Blyth Star Catering Services CIC and this amount is shown in year end debtors.

A director, S. Gibson, is also a partner of the charity's solicitors, Yarwood & Stubbley. Yarwood & Stubbley received fees of £650 (2020: £Nil) for legal work undertaken on behalf of Blyth Star Enterprises Limited.

The directors had no material interest in any other transaction entered into by the charity during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

23 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

24 EVENTS AFTER THE BALANCE SHEET DATE

The charity is in the final legal stages of completing the purchase of a one bedroom bungalow in Blyth at a cost of £75,000. The charity will then become a social landlord and the chosen occupant will be provided with a service commissioned by the local authority and will pay rent to the charity for residence.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	41	597,564	482,543
DAY ACTIVITIES AND WOODWORK	42	45,147	13,554
NURSERY PROJECT	43	(19,894)	(23,295)
CENTRAL SERVICES	44	(435,789)	(399,777)
MISCELLANEOUS PROJECTS	45	(3,250)	3,168
		<u>183,778</u>	<u>76,193</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	183,778	76,193
GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(89,032)	(84,557)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(34,308)	(25,757)
GRANTS RECEIVED	321,303	116,650
NET MOVEMENT IN FUNDS IN YEAR	<u>381,741</u>	<u>82,529</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2021</u>	<u>2020</u>
	£	£
<u>INCOME</u>		
<i>Provision of Client Services:</i>		
Care Management	1,223,208	1,222,254
Housing Benefit	111,382	104,419
<i>Other Income:</i>		
Donations and Gift Aid	30	30
Insurance Claim	7,120	-
Grant	12,161	9,818
Students	-	150
	<u>1,353,901</u>	<u>1,336,671</u>
<u>EXPENDITURE</u>		
Wages	518,949	578,140
Staff Pension	9,106	9,580
Recruitment Expenses	716	955
Activity Group	-	-
Celebrations	95	223
Cleaning Materials	1,914	1,772
Entertaining	-	33
Practice Teacher	-	-
Social Training Escort	800	8,653
Training	-	1,515
Food Provisions	8,756	9,457
Rent and Rates	23,712	15,227
Heat and Light	12,409	8,478
Motor and Travel Expenses	98,548	127,921
Advertising	150	-
Printing Postage and Stationery	2,476	1,957
Telephone	8,126	8,791
TV Costs	-	8
Repairs and Renewals	20,908	28,612
Equipment Hire and Maintenance	1,541	1,538
Insurance	11,425	11,929
Mortgage and Loan Interest	30,107	30,013
Professional Fees	895	-
Health and Safety	415	248
Bad Debts	-	339
Depreciation	5,235	8,717
Sundry Expenses	54	22
	<u>756,337</u>	<u>854,128</u>
SURPLUS FOR YEAR	<u><u>597,564</u></u>	<u><u>482,543</u></u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

DAY ACTIVITIES AND WOODWORK

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales	5,708	277	5,985	10,692
Cost of Sales	6,525	102	6,627	5,854
Net Trading Profit	(817)	175	(642)	4,838
<u>OTHER INCOME</u>				
Grants	7,956	102	8,058	7,726
Release from Grant Reserve	-	1,447	1,447	1,834
Donations	-	-	-	5,575
Care Management	60,899	131,878	192,777	203,496
Client Contributions	-	-	-	165
	<u>68,038</u>	<u>133,602</u>	<u>201,640</u>	<u>223,634</u>
<u>EXPENDITURE</u>				
Wages	35,493	67,357	102,850	135,900
Staff Pensions	347	1,564	1,911	2,059
Recruitment Expenses	-	49	49	163
Celebrations	2	-	2	127
Outings	-	-	-	165
Activity Group	-	25	25	-
Cleaning Materials	12	761	773	1,329
Protective Clothing	77	28	105	296
Training	150	-	150	1,667
Food and Provisions	-	1,508	1,508	3,445
Rent and Rates	-	20,552	20,552	19,405
Management Charge	6,540	-	6,540	6,540
Heat and Light	-	4,951	4,951	8,070
Motor and Travel Expenses	5,313	90	5,403	7,082
Volunteer Expenses	-	-	-	49
Printing Postage and Stationery	6	956	962	1,079
Telephone and Internet	672	1,574	2,246	2,642
TV Costs	-	120	120	103
Repairs and Renewals	1,828	1,376	3,204	14,465
Equipment Hire and Maintenance	2,239	898	3,137	1,457
Subscriptions	-	180	180	175
Health and Safety	13	41	54	873
Sundries	-	-	-	113
Depreciation	-	1,771	1,771	2,876
	<u>52,692</u>	<u>103,801</u>	<u>156,493</u>	<u>210,080</u>
SURPLUS FOR YEAR	<u>15,346</u>	<u>29,801</u>	<u>45,147</u>	<u>13,554</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

STAKEFORD NURSERIES PROJECT

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		36,038		42,636
<u>COST OF SALES</u>				
Opening Stock	5,033		2,307	
Purchases	4,782		12,360	
	<u>9,815</u>		<u>14,667</u>	
Closing Stock	<u>2,750</u>		<u>5,033</u>	
		<u>7,065</u>		<u>9,634</u>
		28,973		33,002
<u>OTHER INCOME</u>				
Donations and Gift Aid	750		6	
Grants	19,279		28,793	
Release from Grant Reserve	20,218		13,849	
Care Management	119,339		129,134	
Client Contributions	-		286	
Sundry Income	-		28	
		<u>159,586</u>		<u>172,096</u>
		188,559		205,098
<u>EXPENDITURE</u>				
Wages	140,394		144,096	
Staff Pension	2,054		2,299	
Recruitment Expenses	102		195	
Celebrations	270		153	
Outings	-		642	
Activity Group	328		-	
Cleaning Materials	3,467		3,010	
Protective Clothing	646		1,087	
Training	2,292		580	
Food Provisions	-		626	
Rent and Rates	1,521		1,512	
Heat and Light	2,350		2,350	
Motor and Travel Expenses	11,914		17,479	
Volunteer Expenses	25		-	
Advertising and Promotions	-		272	
Printing Postage and Stationery	199		222	
Telephone	1,532		1,272	
TV Costs	157		-	
Repairs and Renewals	6,404		19,080	
Equipment Hire and Maintenance	878		921	
Consultancy, Legal and Professional Fees	126		-	
Insurance	4,830		4,706	
Subscriptions	1,376		952	
Bank Charges & Interest	501		65	
Hire Purchase Interest	527		632	
Health and Safety	65		473	
Bad Debts	-		400	
Depreciation	24,012		16,724	
Irrecoverable Input Vat	<u>2,483</u>		<u>8,645</u>	
		208,453		228,393
DEFICIT FOR YEAR		<u>(19,894)</u>		<u>(23,295)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

CENTRAL SERVICES

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		-		-
<i>Other Income:</i>				
Management Charges		866		1,041
Grants		1,660		16,220
Local Authority Grant		25,000		-
Release from Grant Reserve		11,675		9,967
Donations and Gift Aid		1,782		4,176
Miscellaneous Income		26		98
Profit on Sale of Assets		-		1,208
Bank Interest Received		343		748
		<u>41,352</u>		<u>33,458</u>
<u>EXPENDITURE</u>				
Wages	319,125		298,315	
Staff Pension	6,494		5,883	
Recruitment Expenses	49		150	
Staff Gifts	-		3,517	
Practice Teacher	225		-	
Cleaning Materials	6		59	
Celebrations	3,836		564	
Training	2,106		3,525	
Conference Costs	-		114	
Entertaining	36		401	
Food and Provisions	-		95	
Rent, Rates and Water	13,356		13,138	
Motor and Travel Expenses	803		(25)	
Advertising and Promotions	561		481	
Printing Postage and Stationery	4,560		3,834	
Telephone and Internet	3,275		3,062	
Audit and Accountancy	21,995		20,580	
Consultancy, Legal and Professional Fees	14,140		12,634	
Repairs and Renewals	6,971		8,035	
Donation	230		100	
Insurance	7,232		7,111	
Subscriptions	359		342	
Bank Charges and Interest	1,424		1,821	
Mortgage Interest	-		3,857	
Health and Safety	470		53	
Sundry Expenses	34		54	
Project Support	25,000		-	
Depreciation	29,153		20,469	
Irrecoverable Input Vat	15,701		25,066	
		<u>477,141</u>		<u>433,235</u>
DEFICIT FOR YEAR		<u>(435,789)</u>		<u>(399,777)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2021

MISCELLANEOUS PROJECTS

	<u>Lionhearts/ Berwick</u>	<u>Covid 19</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>				
Care Management	45,471	-	45,471	40,802
Grants	19,773	28,101	47,874	22,000
Release from Grant Reserve	82	890	972	107
Donations	-	9,198	9,198	442
	<u>65,326</u>	<u>38,189</u>	<u>103,515</u>	<u>63,351</u>
<u>EXPENDITURE</u>				
Wages	38,589	27,842	66,431	26,140
Staff Pensions	621	-	621	392
Recruitment Expenses	50	-	50	105
Training	338	3	341	264
Food and Provisions	-	5,355	5,355	1,887
Activity Group	3,760	-	3,760	9,145
Cleaning Materials	36	635	671	-
Protective Clothing	-	77	77	23
Motor and Travelling	15,215	812	16,027	15,583
Advertising & Promotions	-	-	-	240
Postage and Stationery	147	-	147	43
Telephone	729	-	729	778
Consultancy, Legal and Professional Fees	-	-	-	1,196
Repairs and Renewals	1,207	881	2,088	3,499
Equipment Hire and Maintenance	158	-	158	62
Health & Safety	24	9,314	9,338	322
Depreciation	82	890	972	504
	<u>60,956</u>	<u>45,809</u>	<u>106,765</u>	<u>60,183</u>
(DEFICIT) / SURPLUS FOR YEAR	<u>4,370</u>	<u>(7,620)</u>	<u>(3,250)</u>	<u>3,168</u>