

**Star Community Foundation  
(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**Year ended 31 August 2025**

**Charity Registration Number:  
1140511 (England and Wales)**

**Company Registration Number:  
07514472 (England and Wales)**



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**Star Community Foundation**  
**Reference and Administrative Details**  
**For the Year Ended 31 August 2025**

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Company Name	Star Community Foundation (formerly known as Shine Charity)
Charity Registration Number	1140511 (England and Wales)
Company Registration Number	07514472 (England and Wales)
Directors and Trustees	Fazlurrehman Hassan Sir Hamid Patel CBE Ismail Adam Mohmed Hanif Sufi
Principal and Registered Office	Shadsworth Road Blackburn Lancashire BB1 2HT
Accountants	Menzies LLP The Beehive, Lions Drive Shadsworth Business Park Blackburn Lancashire BB1 2QS
Bankers	Lloyds Bank Church Street Blackburn Lancashire BB2 1JQ
Solicitors	Hill Dickinson 1 St Paul's Square Liverpool Merseyside L3 9SJ

# **Star Community Foundation**

## **Trustees' Annual Report**

### **For the Year Ended 31 August 2025**

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The Trustees (who are also directors of Star Community Foundation, hereafter referred to as Star Community Foundation, for the purpose of company law) present their annual report together with the financial statements for the year ended 31 August 2025 and confirm that they comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

An independent review of the financial statements has been undertaken, and no material issues have been raised.

The Trustees have formally approved the Financial Statements and Letter of Representation.

#### **Structure, Governance and Management**

The organisation is a charitable company (limited by guarantee), incorporated on 2 February 2011 and registered as a charity on 21 February 2011. The charity became operational on 1 March 2012.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

The company was established by Light Trust (Charity Reg No: 1140510, Company No: 07496744). Trustees are appointed by the Board of Trustees of the Light Trust on the recommendation of the existing Trustees of the Star Community Foundation. New Trustees are required to undertake an induction programme to gain an understanding of the vision and processes of the charity.

Star Communities is a registered working name of Star Community Foundation. It does not constitute a separate legal entity.

#### **Organisational Structure**

The Board of Trustees of the charity is responsible for the strategic direction of the charity. The Board meets on a termly basis to discuss the activities of the charity. The Trustees receive no remuneration or other financial benefits. The charity maintains a register of business interests.

The Board of Trustees is supported by a small team of office bearers for the day to day running of the charity. The charity also has a network of dedicated volunteers from across the Star Academies network.

#### **Arrangements for setting pay and remuneration**

Star Community Foundation does not employ staff and therefore has no arrangements for setting pay and remuneration. The day-to-day running and administration of the charity are managed by volunteers.

Where programme activity is delivered in schools, support is provided by staff employed by Star Academies or individual schools, with funding provided directly to those schools by funders where appropriate. The Trustees keep the charity's future resourcing and delivery model under review as its activities and strategic priorities develop.

# Star Community Foundation

## Trustees' Annual Report

### For the Year Ended 31 August 2025

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#### Objectives and Activities

##### About Us

Star Communities creates opportunities that transform lives. Working with families and young people, we remove barriers, strengthen resilience and empower communities to thrive - locally, nationally, and globally.

Previously known as Shine Charity, the organisation was founded in 2011 to empower young people across Star Academies through social action, and to generate funding for humanitarian causes across the globe. In recent years, the challenges facing communities around Star schools have grown in both scale and complexity.

In light of this, we've reimagined our purpose, strengthened its operating model, and renewed its commitment to the families, young people and communities connected to Star schools. Our charitable objectives have been revised to reflect this renewed purpose. The revised objectives were approved by the Trustees during the year and are fully consistent with the charity's existing focus on education, poverty alleviation and public benefit.

Star Communities will work in close partnership with Star Academies, sharing the same values and a joint commitment to improving life chances. Together, they form a united family: Star Academies delivers exceptional education through its schools, while Star Communities invests in and empowers the families and communities connected to those schools.

Star Community Foundation will continue to operate independently of Star Academies, with separate governance and finances, and collaborate closely to maximise public benefit and community impact.

##### Our mission, vision and values

**Our mission** is to create opportunities that transform lives. Working with families and young people, we remove barriers, strengthen resilience and empower communities to thrive - locally, nationally, and globally.

**Our vision** is a future where every child thrives and every community is empowered - free from poverty and full of opportunity.

**Our values** guide what we do and how we work with others:

- **Service** - We act with compassion and urgency to meet needs and deliver lasting change.
- **Teamwork** - We work together - schools, families, and communities - to achieve more than we could alone.
- **Ambition** - We strive to remove barriers and create opportunities with every child and every community.
- **Respect** - We value every person and every community we serve and put their voice at the heart of our work.

##### Our approach and impact

Our work is guided by our strategic pillars, each reflecting our commitment to practical support, empowerment, and sustained change. We are proud to have laid the foundations for large-scale, long-term impact with our communities.

##### *Pillar 1) Star Community Hubs*

At the heart of Star Communities' work are Star Community Hubs – vibrant centres of civic life embedded in every Star school. These Hubs provide financial and material support, connect families to local services and create opportunities for young people to lead and grow. This programme:

- Provides living essentials through food banks, uniform support and material aid.
- Connects families to vital services and support networks.
- Empowers young people through volunteering, enrichment and social action.

# Star Community Foundation

## Trustees' Annual Report

### For the Year Ended 31 August 2025

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Working in partnership with Star Academies and with the support of philanthropic partners, this flagship programme has been established across all Star Academies' schools. We now have a trust-wide network of Community Hubs, led by Hub Leads who have developed activity across our three priority areas and, in many cases, have created trusted and thriving centres of support within their local communities.

Most schools now offer free breakfast clubs, run food banks and operate uniform recycling schemes. Many schools host local services on site and deliver a range of targeted support to parents and carers. In some schools, Hub Leads have built strong strategic relationships with relevant statutory and voluntary services, for example local authority early help teams.

During the year, Community Hubs across the Star network supported families facing hardship through the provision of food, essential household items, uniforms and other living essentials. Thousands of meals and gifts were distributed through school-based hubs, particularly during periods of acute need such as winter and school holidays. This practical support has helped families maintain stability, dignity and wellbeing at times of financial pressure.

Alongside this direct support, young people across multiple Star schools were actively engaged in volunteering, fundraising and enrichment activity through the Community Hubs. Pupils have led fundraising events, volunteered in food banks and taken on leadership roles, helping to build a culture of philanthropy and active citizenship and empowering young people to take ownership of community projects.

In Birmingham and the Northwest, the charity has worked with philanthropists to launch two regional Enrichment Academies in STEM and performing arts. These Academies provide opportunities for young people to try new activities, develop skills and confidence, and access enriching experiences both during and outside the school day that would otherwise be out of reach.

Star Community Foundation plays a central role in designing, coordinating and supporting the Community Hub model across the trust. However, reflecting the school-based nature of delivery, a significant proportion of funding for Hub activities has been provided directly by funders to Star Academies and individual schools, rather than passing through the charity's accounts. This approach enables resources to be deployed quickly and effectively at local level, while the charity focuses on strategic leadership, partnership development and system-wide impact.

#### *Pillar 2) Star Opportunity and Hardship Funds*

The charity funds and manages two national funds, accessible through Star Community Hubs:

- **The Star Opportunity Fund** that supports individuals or groups of Star pupils or alumni to realise their potential
- **The Star Hardship Fund** to support families and pupils who are in need. We have provided living essentials such as bedding and furniture, and provided families with days out together and Christmas gifts. The impact of this support goes beyond the material help – it promotes trust, belonging and solidarity.

During the year, support through these funds has included the provision of living essentials to number of families and members of the wider Star community who have been supported at times of acute need.

#### *Pillar 3) Mobilising humanitarian fundraising and community response*

When crises strike – locally, nationally, or globally – we empower our communities to respond. During the year, pupils, families and school communities engaged in charitable responses to a range of emergency situations through volunteering and fundraising activity. We:

- Mobilise pupil, parent and community volunteers and resources in response to local emergencies, such as flooding or incidents affecting local communities.
- Lead fundraising campaigns for emergencies, working with trusted charitable partners to support relief efforts and inspire a sense of citizenship.

# Star Community Foundation

## Trustees' Annual Report

### For the Year Ended 31 August 2025

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Fundraising is not just about the funds it generates – we believe young people benefit from taking action in their communities, promoting causes they care about and developing their sense of global citizenship.

#### *Pillar 4) System-level impact*

This pillar underpins all of our work. We are committed to achieving system-wide impact, so that every child and family across the country has access to the support and opportunities they need to thrive and live in communities they are proud of. The charity:

- **Invests in evaluation and learning**, so that we can demonstrate the impact of our work, learn from what works best, and collaborate with partners to support the development and growth of Community Hubs nationally.
- **Supports system-wide research and advocacy**, helping to ensure that the wider system works better for families and young people facing disadvantage.

During the year, the charity worked with Star Academies and philanthropic partners to support the Inquiry into White Working-Class Educational Outcomes. The Inquiry has undertaken comprehensive research with communities, experts and schools and will publish its findings in Summer 2026, setting out practical recommendations to drive meaningful and lasting change for a group of young people who have been underserved for too long.

Star Community Foundation's role in this work has been to support strategic collaboration, engagement and learning. Funding for the Inquiry was provided directly to Star Academies rather than through the charity's accounts, reflecting the school-led nature of the research and delivery. Through this work, the charity is contributing to evidence-led approaches that strengthen practice, inform policy and improve outcomes for children and families beyond the immediate Star network.

#### **Future Plans**

The charity has an ambitious vision – to create opportunities that change lives across our communities. As part of our new strategy, we have created an operational plan to turn this ambitious vision into meaningful impact. In the year ahead, this means:

- **Strengthening leadership and capacity:** our immediate priority is to strengthen the capacity to deliver high-quality Star Community Hubs. We will appoint a new expert team to drive the reach and impact across our Hubs, improve operational processes and develop our evidence of impact.
- **Enhancing the Star Hardship and Opportunity Funds:** we will launch the Star Opportunity Fund – providing resources to support young people to develop skills and take up opportunities to grow – and expand the scale of our Hardship Fund. We will enhance systems and processes to ensure resources reach those who most need support.
- **Scoping transformational new infrastructure:** we will undertake a feasibility study for a Star Depot, which will store and distribute living essentials for Community Hubs and charitable partners. We will scope Star Communities' role in the transformational Star Square development project in Blackburn, where the charity will be based and play a key role in driving positive change for the town.
- **Launching a new brand and building our support:** we will launch a new brand and website, showcase and celebrate our communities, and build a network of charitable supporters, donors and volunteers.

Delivery of these plans will be supported through a combination of funds raised directly by the charity and funding provided by partners and funders, some of whom may choose to support delivery by making grants directly to Star Academies or individual schools. This approach reflects the school-based nature of many activities and provides flexibility for funders, while enabling the charity to focus on strategic leadership, coordination and the scaling of effective models.

# Star Community Foundation

## Trustees' Annual Report

### For the Year Ended 31 August 2025

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#### Where the charity operates

The charity operates internationally; however, the trustees have decided to refocus its work primarily on England. While there will continue to be some emergency-related activity overseas, the majority of the charity's efforts will now be concentrated on towns and cities in England where Star schools are located.

#### Risk Management

A review of the external and internal risks the charity faces is conducted on a regular basis. The charity has developed systems and processes to mitigate these risks. The charity has developed a comprehensive risk register. Internal risks are managed through segregation of duties and checking procedures. The charity has developed a thorough due diligence and quality assurance framework that are regularly reviewed. The Trustees are fully appraised at Board meetings also between meetings of any issues that impact on the management of risk.

#### Financial Review

The charity's principal sources of income are individual donors and organisations who respond to our campaigns. During the financial year, the total income of the charity amounted to £299,604 (2024: £651,649). Total expenditure during the current year was £266,193 (2024: £649,865).

The charity had a net surplus of £33,411 (2024: net surplus of £1,784) for the year ended 31 August 2025. Total funds carried forward at 31 August 2025 amounted to £234,406, of which £67,910 are restricted funds and £166,496 are unrestricted funds.

Our overall objective in relation to fundraising was to maximise the amount of voluntary income. The Trustees ensured that the overhead and administration costs were low.

#### Investment Policy

The Investment Policy of the Trustees is to keep its funds in registered banks in the UK and overseas. The Trustees have the power to invest in such projects as they see fit.

#### Volunteers

The charity benefits from the voluntary services of the Board of Trustees, employees of Star Academies schools, and members of the wider Star community, including parents, alumni and volunteers supporting school-based Community Hub activity. No charge is made for these services.

#### Reserves Policy

The charity held unrestricted reserves (also referred to as general free reserves) at 31 August 2025 of £166,496 (2024: £131,806). In addition, the charity held £67,910 (2024: £69,189) of restricted reserves, which will be utilised in delivering charitable projects in line with funders' intentions.

The Trustees recognise the need to hold sufficient reserves to provide financial resilience and to protect the charity's core activities in the event of unforeseen circumstances. The Trustees have agreed a targeted minimum reserves level of £10,000, which is reviewed annually. The Trustees are satisfied that the charity holds sufficient reserves for this purpose.

In addition, the Trustees have deliberately retained a higher level of unrestricted reserves during the year to support the implementation of the charity's new strategy. As the charity transitions to a more strategic role focused on leadership, coordination, system development and the scaling of Community Hubs, unrestricted reserves provide essential flexibility to invest in organisational capacity, strengthen systems and processes, and develop evidence of impact before committing funds to long-term expenditure.



# Star Community Foundation

## Trustees' Annual Report

For the Year Ended 31 August 2025

The Trustees also note that a significant proportion of programme delivery, particularly school-based activity, is funded through restricted grants or through funding provided directly by partners and funders to Star Academies and individual schools. In this context, unrestricted reserves enable the charity to fulfil its strategic and enabling role effectively, support partnership working and respond flexibly to emerging need, while ensuring the charity remains financially sustainable.

The Trustees will continue to keep the level of reserves under active review as the charity's activities, scale and risk profile evolve.

### Responsibilities of the Trustees

The trustees (who are also directors of Star Community Foundation for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP,
- make judgments and estimates 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 that the company will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

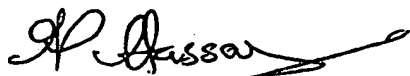
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

The Report of the Trustees was approved on 22<sup>nd</sup> May 2026 and signed on their behalf by:



Fazlurrehman Hassan  
Trustee

**Star Community Foundation**  
**Independent Examiners' Report to the Trustees of Shine Charity**  
**For the Year Ended 31 August 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity's trustees of Star Community Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

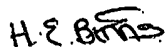
Having satisfied myself that the accounts of Star Community Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



**Helen Binns FCA**

**Date: 22 May 2026**

Chartered Accountant

Menzies LLP  
The Beehive, Lions Drive  
Shadsworth Business Park  
Blackburn  
BB1 1QS

**Star Community Foundation**  
**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**  
**For the Year Ended 31 August 2025**

	Notes	Unrestricted Funds £	Restricted General Funds £	Total 2025 £	Total 2024 £
<b>INCOME:</b>					
Donations and legacies	3	37,227	262,377	299,604	651,649
<b>Total income</b>		37,227	262,377	299,604	651,649
<b>EXPENDITURE:</b>					
Expenditure on charitable activities		2,537	263,656	266,193	649,865
<b>Total expenditure</b>	4	2,537	263,656	266,193	649,865
<b>Net income/(Expenditure)</b>		34,690	(1,279)	33,411	1,784
<b>Reconciliation of funds</b>					
Funds brought forward at 1 Sept 2024	12/13	131,806	69,189	200,995	199,211
<b>Funds carried forward at 31 August 2025</b>		166,496	67,910	234,406	200,995

There are no gains and losses in either the current period or preceding year other than those recognised in the Statement of Financial Activities.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

# Star Community Foundation

## Balance Sheet

For the Year Ended 31 August 2025


	Notes	2025 £	2025 £	2024 £	2024 £
<b>FIXED ASSETS</b>					
Tangible Assets	9		-		-
<b>CURRENT ASSETS</b>					
Debtors	10	-		581	
Cash at Bank and in Hand		236,086		202,094	
		<u>236,086</u>		<u>202,675</u>	
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	11	(1,680)		(1,680)	
<b>NET CURRENT ASSETS</b>			234,406		200,995
<b>NET ASSETS</b>			<u>234,406</u>		<u>200,995</u>
<b>FUNDS</b>					
Unrestricted Funds	12		166,496		131,806
Restricted Funds	13		67,910		69,189
<b>TOTAL FUNDS</b>			<u>234,406</u>		<u>200,995</u>

For the financial year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The Financial Statements were approved by the Board of Trustees and authorised for issue on 22<sup>nd</sup> May 2026.



Fazlurrehman Hassan  
Trustee

Company number: 07514472

**Star Community Foundation**  
**Statement of Cash Flows**  
**For the Year Ended 31 August 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net income		33,411	1,784
		<u>33,411</u>	<u>1,784</u>
<b>Working capital adjustments</b>			
Decrease in debtors		581	-
Decrease in creditors		-	(440)
		<u>33,992</u>	<u>1,344</u>
<b>Net cash flows from operating activities</b>			
<b>Reconciliation of net cash flow to movement in net funds</b>			
Cash and cash equivalents at 1 September 2024	18	202,094	200,750
Cash and cash equivalents at 31 August 2025	18	<u>236,086</u>	<u>202,094</u>

# **Star Community Foundation**

## **Notes to the Financial Statements**

### **For the Year Ended 31 August 2025**

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#### **1. Accounting Policies**

##### **Basis of Accounting**

The financial statements of Star Community Foundation, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

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

##### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Star Community Foundation has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Fund Accounting**

General funds are unrestricted 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.

##### **Grants Payable**

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities.

##### **Incoming Resources**

Voluntary income comprises of donations which are recognised on a receivable basis.

Income tax recoverable is recognised where there is an entitlement, probable receipt and the amount can be measured with sufficient reliability.

Other forms of income are recognised in the Statement of Financial Activities when the charity has entitlement to the funds, it is probable that the income will be received and can be measured with sufficient reliability.

# Star Community Foundation

## Notes to the Financial Statements

### For the Year Ended 31 August 2025

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#### 1. Accounting Policies (continued)

##### Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

##### Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minimis limit to £1,000.

##### Depreciation

Depreciation has been provided at the following rates in order to write-down the assets over their estimated useful lives.

Computer Equipment – 25% straight line

**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

**2. Comparative Statement of Financial Activities**

	Notes	Unrestricted Funds £	Restricted General Funds £	Total 2024 £
<b>INCOME:</b>				
Donations and legacies	3	34,610	617,039	651,649
<b>Total income</b>		34,610	617,039	651,649
<b>EXPENDITURE:</b>				
Expenditure on charitable activities		6,160	643,705	649,865
<b>Total expenditure</b>	4	6,160	643,705	649,865
<b>Net income / (expenditure)</b>		28,450	(26,666)	1,784
<b>Reconciliation of funds</b>				
Funds brought forward at 1 Sept 2023	12/13	103,356	95,855	199,211
<b>Funds carried forward at 31 August 2024</b>		131,806	69,189	200,995

**3. Voluntary Income - Donations**

	Total 2025 £	Total 2024 £
Unrestricted income	37,227	34,610
Restricted income	262,377	617,039
	299,604	651,649



**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

**4. Expenditure:**

	Programmes 2025 £	Other 2025 £	Total 2025 £	Total 2024 £
<b>Expenditure on charitable activities:</b>				
<b>Direct Project Costs</b>				
Poverty and community hubs	77,214	-	<b>77,214</b>	2,125
Hardship and opportunity	21,346	-	<b>21,346</b>	31,574
Emergencies	76,963	-	<b>76,963</b>	591,284
Education	88,383	-	<b>88,383</b>	21,597
<b>Total Direct Project Costs</b>	<b>263,906</b>	<b>-</b>	<b>263,906</b>	<b>646,580</b>
<b>Support Costs</b>				
Telephone	-	58	<b>58</b>	885
Commission and Bank Charges	-	609	<b>609</b>	620
Independent examiner Fees	-	1,620	<b>1,620</b>	1,780
<b>Total Support Costs</b>	<b>-</b>	<b>2,287</b>	<b>2,287</b>	<b>3,285</b>
<b>Total Charitable Activities</b>	<b>263,906</b>	<b>2,287</b>	<b>266,193</b>	<b>649,865</b>

Expenditure on charitable activities was £263,906 (2024: £646,580) of which £2,537 (2024: £2,875) was unrestricted and £263,656 was restricted (2024: £643,705).

**Total resources expended include:**

	Total 2025 £	Total 2024 £
Fees payable to independent examiner for:		
– Independent examination	<u>1,620</u>	<u>1,780</u>

**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

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**5. Grants Payable**

There were no grants payable at the year-end (2024: £nil).

The Charity makes grants to a number of different partner charities after due consideration and careful assessment of a particular partner charity. The partner charities are used as an extension of Star Community Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting.

**6. Staff**

**a. Staff Numbers**

The average number of persons (including senior management team) employed during the year was as follows:

	2025 No.	2024 No.
<b>Charitable Activities</b>		
Non-executive Trustees	4	4

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**b. Higher Paid Staff**

There were no employees whose employee benefits (excluding employer pension costs) exceeded the rate of £60,000 per annum (2024: nil)

**c. Key management personnel**

The key management personnel of the charity comprise the trustees and the senior management as listed on page 2. The total amount of employee remuneration received by key management personnel for their services to the charity was £nil (2024: nil).

**7. Related Party Transactions – Trustees' remuneration and expenses**

No Trustee received any remuneration for his services, nor any reimbursement of expenses during the year.

Other related party transactions involving the Trustees are set out in note 17. Such transactions are only entered into by the charity after undertaking benchmarking and careful consideration of the appropriateness of these transactions.

**8. Taxation**

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

**9. Tangible Fixed Assets**

	Computer Equipment £	Total 2025 £
<b>Cost</b>		
At 1 September 2024	955	955
Additions	-	-
Disposals	-	-
At 31 August 2025	955	955
<b>Depreciation</b>		
At 1 September 2024	955	955
Charged in year	-	-
Disposals	-	-
At 31 August 2025	955	955
<b>Net Book Value</b>		
At 31 August 2025	-	-
At 31 August 2024	-	-

**10. Debtors**

	2025 £	2024 £
Other debtors	-	581

**11. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred Income	1,680	1,680
	1,680	1,680

**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

**12. Unrestricted Funds**

	Balance at 1 September 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2025 £
General Reserve	131,806	37,227	(2,537)	-	166,496
<b>Total Unrestricted Funds</b>	<b>131,806</b>	<b>37,227</b>	<b>(2,537)</b>	<b>-</b>	<b>166,496</b>

**Unrestricted Funds – previous year**

	Balance at 1 September 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2024 £
General Reserve	103,356	34,610	(6,160)	-	131,806
<b>Total Unrestricted Funds</b>	<b>103,356</b>	<b>34,610</b>	<b>(6,160)</b>	<b>-</b>	<b>131,806</b>

Included within incomings within the general reserve fund are donations for which the donor has not specified a project or a region. The general reserve will be used to support ongoing projects, where the trustees determine the specific donations do not provide sufficient support.

**13. Restricted Funds**

	Balance at 31 August 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2025 £
Emergencies	10,490	77,226	(76,963)	-	10,753
Hardship and opportunity	20,886	27,391	(23,846)	-	24,431
Poverty and community hubs	1,335	76,995	(76,964)	-	1,366
Education	36,478	80,765	(85,883)	-	31,360
<b>Total Restricted Funds</b>	<b>69,189</b>	<b>262,377</b>	<b>(263,656)</b>	<b>-</b>	<b>67,910</b>

**Previous year**

	Balance at 31 August 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 August 2024 £
Emergencies	20,977	569,410	(579,897)	-	10,490
Hardship and opportunity	42,065	31,992	(53,171)	-	20,886
Poverty and community hubs	1,335	2,370	(2,370)	-	1,335
Education	31,478	13,267	(8,267)	-	36,478
<b>Total Restricted Funds</b>	<b>95,855</b>	<b>617,039</b>	<b>(643,705)</b>	<b>-</b>	<b>69,189</b>

# Star Community Foundation

## Notes to the Financial Statements

### For the Year Ended 31 August 2025

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#### 14. Analysis of Net Assets between funds

Fund balances at 31 August 2025 are represented by:

	Unrestricted General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	168,176	67,910	236,086
Current liabilities	(1,680)	-	(1,680)
<b>Total net assets</b>	<b>166,496</b>	<b>67,910</b>	<b>234,406</b>

#### Analysis of Net Assets between funds – previous year

Fund balances at 31 August 2024 are represented by:

	Unrestricted General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	133,486	69,189	202,675
Current liabilities	(1,680)	-	(1,680)
<b>Total net assets</b>	<b>131,806</b>	<b>69,189</b>	<b>200,995</b>

#### 15. Guarantees

The company is a company limited by guarantee not having share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

#### 16. Ultimate Controlling Party

The ultimate parent company is Light Trust, a charitable company incorporated in England and Wales.

#### 17. Related Party Transactions

During the year, the charity received donations of £261,719 from Star Academies (2024: £593,806), a connected entity. These donations were generated from the fundraising activities of the pupils of Star Academies.

During the year, the charity has made £2,740 donations to Star Academies (2024: £4,265), a connected entity. These donations were paid to Star in relation to purchasing food hampers for charitable purposes.

**Star Community Foundation**  
**Notes to the Financial Statements**  
**For the Year Ended 31 August 2025**

**18. Analysis of net funds**

	At 1 September 2024	Cash flows	At 31 August 2025
	£000	£000	£000
Cash at bank and in hand	202,094	33,992	236,086
<b>Net funds</b>	<b>202,094</b>	<b>33,992</b>	<b>236,086</b>

**Analysis of net funds– previous year**

	At 1 September 2023	Cash flows	At 31 August 2024
	£000	£000	£000
Cash at bank and in hand	200,750	1,344	202,094
<b>Net funds</b>	<b>200,750</b>	<b>1,344</b>	<b>202,094</b>