REGISTERED CHARITY NUMBER: 1153219

LUNA'S LITTLE STARS
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

Robert Clow & Co
Chartered Accountants
Hartfield Place
40 - 44 High Street
Northwood
Middlesex
HA6 1BN

REGISTERED CHARITY NUMBER: 1153219

LUNA'S LITTLE STARS
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

Contents ***Page***

Legal and administrative information	1
Independent Examiner's Report	2
Report of the Trustees	3 – 4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statements	7
Detailed Statement of Financial Activities	8

LUNA'S LITTLE STARS
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2023

Administrative information

Charity Name	Luna's Little Stars
Charity Number	1153219
Principal Office	30 Dover Way, Croxley Green, Rickmansworth, Hertfordshire, WD3 3SD
Accountants	Robert Clow & Co, Hartfield Place, 40-44 High Street, Northwood, Middlesex, HA6 1BN
Bankers	HSBC

LUNA'S LITTLE STARS
INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act;
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Date**: 23 November 2023

Robert Clow

LUNA'S LITTLE STARS
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2023

Trustees' Annual Report

Administrative Information

The Trustees are elected in accordance with the Constitution of the Charity.

The following are the Trustees for the period ended 31 March 2023:

Lucy Petagine	Chairman
Wendy Attwood	Honorary Secretary
Joanna Rita	Honorary Treasurer

Any queries about the accounts should be put in writing and sent to the Honorary Treasurer prior to the AGM.

The address for all correspondence is:

30 Dover Way
Croxley Green
Rickmansworth
Hertfordshire
WD3 3SD

LUNA'S LITTLE STARS
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2023

Objectives of the Association

1. To provide comfort and treats for children with terminal brain tumors living in Buckinghamshire, Hertfordshire, Bedfordshire and Essex.

2. To provide support to families with children suffering from terminal brain tumors.

3. To raise funds for the above purposes and defray such reasonable expenses as may arise and be approved by the Committee.

Review of Activities for the Last Year

During the year donations totalling £6,039 were received.

In addition £7,680 was raised from fund raising activities. Our aim is to continue to raise funds in order to help children with terminal brain tumours and their families. During the year Charitable Grants amounting to £10,757 were made.

Lucy Petagine

Chairman

LUNA'S LITTLE STARS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Incoming resources from generating funds					
Voluntary income	2	30,701	-	30,701	3,692
Investment income		-	-	-	-
Total incoming resources		30,701	-	30,701	3,692
Resources expended					
Charitable activities	3	28,620	-	28,620	2,386
Total resources expended		28,620	-	28,620	2,386
Net incoming resources		2,081	-	2,081	1,306
Reconciliation of funds					
Total funds brought forward		79,547	-	79,547	78,241
Total funds carried forward		**81,628**	-	**81,628**	**79,547**

The Statement of Financial Activities includes all gains and losses in the period.
All incoming resources and resources expended derive from continuing activities.

LUNA'S LITTLE STARS
BALANCE SHEET
AS AT 31 MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Current assets				
Stock	15	-	15	15
Cash at bank	82,213	-	82,213	76,233
Prepayments	-	-	-	3,599
Total current assets	82,228	-	82,228	79,847
Liabilities				
Creditors	-	-	-	
Accruals	(600)	-	(600)	(300)
Net current assets	**81,628**	**-**	**81,628**	**79,547**
Accumulated Fund				
Balance brought forward	79,547	-	79,547	78,241
Surplus for the Year	2,081	-	2,081	1,306
Total Funds	**81,628**	-	**81,628**	**79,547**

These financial statements are prepared in accordance with the Statement of Recommended Practice: Charities SORP (FRS 102).

Approved by the Trustees on 23 November 2023 and signed on its behalf by:

Joanna Rita

Honorary Treasurer

LUNA'S LITTLE STARS
NOTES TO ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

1.1 Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with Accounting Standards.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

1.3 Incoming resources

All income is accounted for as it is received.

1.4 Resources expended

All costs are allocated between the expenditure categories designed to reflect the use of the resource. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for the achievement of its objectives.
Expenditure includes any related VAT as this cannot be recovered.

2. Voluntary income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	6,039	-	6,039	985
Income from Ball	24,016	-	24,016	-
Sales/Fundraising	985	-	985	2,707
	31,040	-	31,040	3,692

3. Taxation

As a charity, Luna's Little Stars is exempt from tax on income and gains to the extent that these are applied to its charitable activities. No tax charge has arisen in the Charity.

LUNA'S LITTLE STARS
NOTES TO ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

	31.3.2023		31.3.2022	
	£	£	£	£
Net income per activity				
Donations	6,039		985	
Income from Ball	7,034		-	
Sundry Income	646		1,282	
Charitable Grants	(10,757)		(447)	
		2,962		1,820
Expenditure				
Accountancy	456		150	
Website costs	132		102	
Postage and stationery etc.	293		262	
		(881)		(514)
Balance of Income over Expenditure		,2,081		, 1,306