

SPECIAL STARS FOUNDATION

England & Wales · Charity number 1156237

Details

Status Registered

Legal form CIO

Registered 2014-03-18

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

Contact

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F24
Upper Deck
Princes Quay
Hull
HU1 2PQ

Phone 01482227657

Email info@specialstarsfoundation.co.uk

Website www.specialstarsfoundation.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF CHILDREN AND ADULTS WITH ADDITIONAL NEEDS AND THEIR FAMILIES THROUGHOUT THE HULL AND EAST YORKSHIRE REGION BY PROVIDING AND ASSISTING IN THE PROVISION OF INCLUSIVE RECREATIONAL ACTIVITIES AND BY PROVIDING SUPPORT, TRAINING AND PRACTICAL ADVICE FOR PARENT CARERS FOR THE PURPOSE OF THIS CLAUSE, ?ADDITIONAL NEEDS? MEANS A PHYSICAL, SENSORY, COMMUNICATION, BEHAVIOURAL OR LEARNING DISABILITY OR A LIFELONG/ LIFE LIMITING CONDITION.

Activities: Special Stars Foundation provides a diverse and vibrant range of inclusive opportunities for people with learning and physical disabilities who cannot access mainstream activities. Our aim is to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We also offer a variety of learning opportunities, advice and support services for parent carers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** KINGSTON UPON HULL CITYEAST RIDING OF YORKSHIRE
- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,182	£283,348	-	-
2024-03-31	£181,381	£304,695	-	-
2023-03-31	£406,280	£273,430	-	-
2022-03-31	£311,539	£232,630	-	-
2021-03-31	£404,430	£220,066	-	-

Trustees

Name	Role	Appointed
Annabel Turpin		2025-11-12
John Hooley		2024-02-09
Kirsty Clark		2022-09-29
Samantha Thompson		2024-12-17

SPECIAL STARS FOUNDATION

England & Wales - Charity number 1156237

Accounts



SPECIAL STARS FOUNDATION

REGISTERED CHARITY NUMBER 1156237

Annual Report and Accounts

1st April 2024 to 31st March 2025

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Welcome

Hi, my name is Rebecca and welcome to this report.

I'd like to tell you what Special Stars means to me and why.

Here is my story written for me with help from my mum:



"When Rebecca was born, the Drs suspected that she may have a chromosome disorder. This was confirmed at 6 weeks old, with a diagnosis of Triple X Syndrome (a condition which can result in global learning delay, problems with gross motor and fine motor skills, difficulties with speech). She also had hyper-extensive joints and low muscle tone which affected her movement and mobility and at the age of 8 years old she was diagnosed with Scoliosis which involved regular visits to Leeds General Hospital for surgery up to the age of 14.

As parents we have always provided a happy and stimulating environment for Rebecca to grow and develop and have the opportunity to reach her full potential. We have all been extremely grateful for the support which has been provided to us over the years through the NHS and local services, such as physiotherapy, speech, and language therapy. However, from a young age we felt Rebecca needed some less formal groups she could attend which would provide the stimulation needed in a relaxed and fun way where she could feel included and make friends.

Despite a happy school life and good social circle, it was often difficult to find friends for her to play with at the weekend. This is where Special Stars came in.

Special Stars was originally set up as a Sunday Club for children with disabilities / additional needs. Rebecca was one of those who attended the very first session and loved it. There was a table with sensory toys, a table for crafts and colouring, a table with iPads, along with play mats and bubble tubes. Over time and with some fundraising, the resources and members grew, and Special Stars was eventually established as a registered charity. Rebecca continued to attend the weekend play sessions and the Sounding Special groups (singing and signing) being held at Special Stars.

Rebecca just loved the opportunity to socialize and interact with children of all ages and abilities. It has given her a great sense of empathy (this is definitely her superpower).

Special Stars has gone from strength to strength over the years, improving its location and facilities, extending its services to adults as well as children (which was needed) and increasing the range of services and activities available for families and service users.

In 2022 at the age of 18, Rebecca saw an advertisement on the Special Stars Facebook Page, asking for volunteers. We talked to her about it, and she decided it was something she felt she could do and would enjoy. We helped Rebecca write a letter and a CV and we sent it off to Special Stars. She was excited to be accepted as a volunteer.

At first, she helped at the Friday craft sessions or with the dance sessions or bowling. This fitted in well with continuing her education.

As a family we feel that Rebecca has a great deal to offer as an employee. She is so helpful, friendly and has such a caring nature, but we often worry that no one else will see that or realise its worth.

We could not have been more wrong. From the moment Rebecca began her volunteering journey with Special Stars it was clear to see how much they valued her qualities and the contribution that she made to the team. She loves helping with the craft sessions, putting out resources for the session, greeting service users, providing drinks and snacks, helping with the craft activity, and generally chatting to service users, then cleaning up at the end of the session. The dance sessions are also a favourite of Rebecca's, where she'll think nothing of joining in with the dance moves and sometimes singing.

After a year of volunteering Rebecca was offered a paid role with Special Stars.

Rebecca is starting to take part in a range of staff training and has even been given the opportunity to help in the shop. Rebecca feels very comfortable at work and very much supported by all the staff there and as a family we can see this too. For that we are eternally grateful.

I'm still not sure if she actually realized what the job offer meant straight away, but to us as a family, this was enormous. It's not about money, it's about acceptance and inclusion, the sense of purpose and pride and the

overall achievement (although Rebecca loves treating herself with her wages!). This is what makes Rebecca's story and her journey with Special Stars so special. To attend Special Stars as a service user and then become an employee is wonderful.

Rebecca has turned into a beautiful young lady of whom we are immensely proud."

I love working at Special Stars Foundation, I love volunteering still too and I love taking part in activities with other service users. I have made lots of new friends with staff and service users.

Thank you for reading my story and I hope you can see why Special Stars is such a special place for me and others.

Love Rebecca (and my family!)



Chief Executive and Chair's Introduction:

Welcome to Special Stars Foundation's annual report and accounts. It has been a busy but fulfilling year as we continue to provide much needed activities and support to children and adults with special educational needs and/or disabilities, plus their families, across Hull and East Riding.

The demand for our support is forever increasing. In the most recent local census of 2021, it was reported that over 28% of households in Hull had at least one person who was classified as disabled under the Equality Act.

This year we have seen membership numbers increase with 238 new membership applications accepted this year. With thousands of opportunities created through our activity and support programme we are reaching more families across the region than ever. A number of our activities are over-subscribed, and we are working hard to look at additional funding to increase our offering and meet local need.

During a difficult economic climate, where the cost of living has impacted many, we remain focussed on delivering activities that are accessible to all and rely heavily on the donations from our wonderful supporters to make sure we can continue and improve our provision.

As Trustees, during the first part of this financial year, we were looking to appoint a new Chief Executive with experience and understanding to take the charity forwards by meeting local demand and improving our services and to securing the charity's future financially. We would like to take this opportunity to thank the staff, Trustees and volunteers for their passion, hard work and dedication in supporting the continued delivery of our activity programme and running of the charity during this time.

In September 2024, we welcomed our new Chief Executive, Louise Miles, who has a background as a physiotherapist in the NHS and working with children and adults with disabilities in various educational settings and roles. More recently, she has over sixteen years of experience in the charity sector establishing and managing fundraising teams.

"I feel very honoured to take on the role of Chief Executive here at Special Stars Foundation and look forward to building on the wonderful

work that is already happening. Along with a fabulous team of staff, trustees, volunteers, supporters and service users, I intend to make sure it continues to be a happy, uplifting place where people of all ages with any ability can enjoy a range of activities and develop lasting relationships with others.

Ultimately, my vision is for Special Stars Foundation to be a well-recognised, trusted place providing opportunities, advice and signposting for people with any disability and/or special educational needs. I see us playing a key role in ensuring disability charities and service providers in the area are taking a collaborative approach to working, making sure those who access our services are very much at the heart and gain ultimate benefit in everything we all do.

We can't go on our journey forwards alone and look forward to establishing more connections across the region e.g. Local health care providers and other charities, to help enhance ways in which we can support people with disabilities and their families.

We are also developing our fundraising plans, reaching out to our local community and beyond as we review the financial support needed to continue the wonderful work and support Special Stars Foundation can offer in the futures"

Thank you for your interest and support,



L Miles

Louise Miles

(Chief Executive)



KI Clark

Kirsty Clark

(Chair of Trustees)

The Trustees present their report with the independently examined financial statements of Special Stars Foundation, a Charitable Incorporated Organisation, for the financial period ending 31st March 2025.

Reference and Administration details of the Charity, its Trustees and Advisors

Name of charity: Special Stars Foundation
Charity Registration Number: 1156237
Organisation Type: Charitable Incorporated Organisation
Registered Address: Special Stars Foundation
Unit F24, 3rd Floor,
Princes Quay
Hull
HU1 2PQ

Trustees:

Names of Trustees who served during the year were as follows:

- Kirsty Clark: Trustee (Chair)* appointed 29th September 2022
- Lisa Watson: Trustee appointed 7th September 2023
- Sandra Welch: Trustee appointed 25th September 2023
- John Hooley: Trustee appointed 9th February 2024
- Samantha Thompson: Trustee (secretary) appointed 16th December 2024

Names of Trustees who resigned during the year were as follows:

- Jayne Barker: Trustee 1st July 2024

*Kirsty Clark was appointed Chair 23rd January 2025

Independent Examiner: Laura Jennifer Drew BA, FACA
Harris, Lacey and Swain
Suite I
The Riverside Building
Livingstone Road
Hessle
HU13 0DZ

Introduction to Special Stars Foundation

Governing Document

Special Stars Foundation is a Charitable Incorporated Organisation registered with the Charity Commission on 18th March 2014.

Objectives and activities

Special Stars Foundation aims to improve the quality of life for people with disabilities and/or special educational needs, and their families, across Hull and East Yorkshire. We aim to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We do this by providing a diverse calendar of inclusive and accessible social and creative activities in which children and adults with disabilities and/or special educational needs and all abilities can participate.

We also offer a variety of learning opportunities, advice and support services for parent carers.

We have a large sensory room, which is fully wheelchair accessible with the provision of a mobile hoist, ensuring it is suitable for all ages and abilities. This fantastic facility is open to all residents across the Hull and East Yorkshire region and is situated in our shop on the third floor at Princes Quay Shopping Centre, Hull. The shop stocks a range of sensory toys, learning resources and disability specific equipment. It was designed with people with disabilities and special educational needs in mind but is also open to the public. The main aim of our shop is to provide people with disabilities easy access to good quality specialist products at affordable prices. The small profit made in our shop goes back into our charity to support the continuation of our inclusive activities and support services.

We have an on-line lending library with specialist equipment which is free to hire for any of our members and enables them to try out more expensive pieces of equipment before they purchase it themselves.

Achievement and Performance:

The year reported has been a period of change as the charity was without a Chief Executive for the first part of the year (1st April 2024 to 23rd September 2024). A Chief Executive was appointed 23rd September 2024 who the Trustees believe is the right person to successfully lead the charity in its next steps.

The Special Stars Foundation Board of Trustees is satisfied that in the financial year of 2024/2025:

- Our work reflected our aims
- Our resources were well managed
- Our work was of public benefit

Membership:

238 *new* members during the year demonstrating the continual need for our services. Membership is free and open to anyone with a disability and/or special educational needs and their families and carers living in the region of Hull and East Riding.

Review of Activities and Impact

During the year we have provided over 240 activities.

The activities are inclusive, accessible and engaging and often provide an opportunity that might not otherwise be possible for our service users.

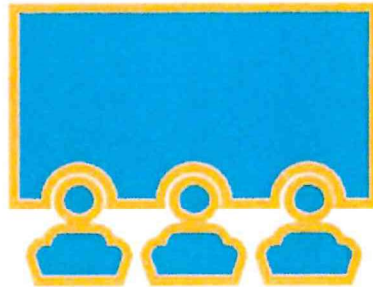


Below are some of the outcomes we aim for and examples of how we achieved them in 2024-25.

The activities

1. **Reduce Social Isolation and Loneliness:** we encourage social inclusion by offering experiences and opportunities for all ages to participate, connect, and thrive e.g. we provided two theatre trips, a cinema experience, monthly social and games club... many meaningful relationships are built between service users and staff. Our staff are key to the success of the activities we deliver, and a number of staff have lived experience which they generously use to ensure a compassionate level of support.
2. **Improve health and well-being.** Physical activity in community settings is associated with better cardiovascular and musculoskeletal fitness, as well as improvements in mental health. We provided several physical activities for children and adults and their families/carers e.g. Monthly dance for children, monthly bowling for adults, monthly hydrotherapy for children and adults, outdoor activity days such as a trip to Pinewood Outdoor Activity Centre.
3. **Increase self-worth, social identity and a sense of belonging:** We held numerous group activities during the year where new skills could be learnt e.g. two weekly craft clubs for adults with disabilities and artwork is displayed on our social media.
4. **Empower individuals:** We support people to build confidence through trying new activities and learning new skills in a safe environment whilst encouraging individuals to exercise choice and control of their lives e.g. we held adult and children's cooking sessions and pottery sessions.
5. **Overcome barriers** which may otherwise prevent people from experiencing the activities.



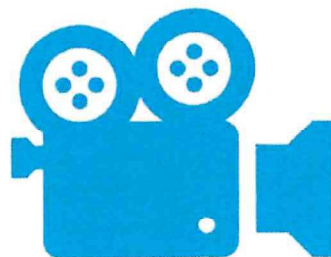


An example during the year where several barriers were present in an activity, but we worked to remove these to enable people to access the activity, was a cinema experience.

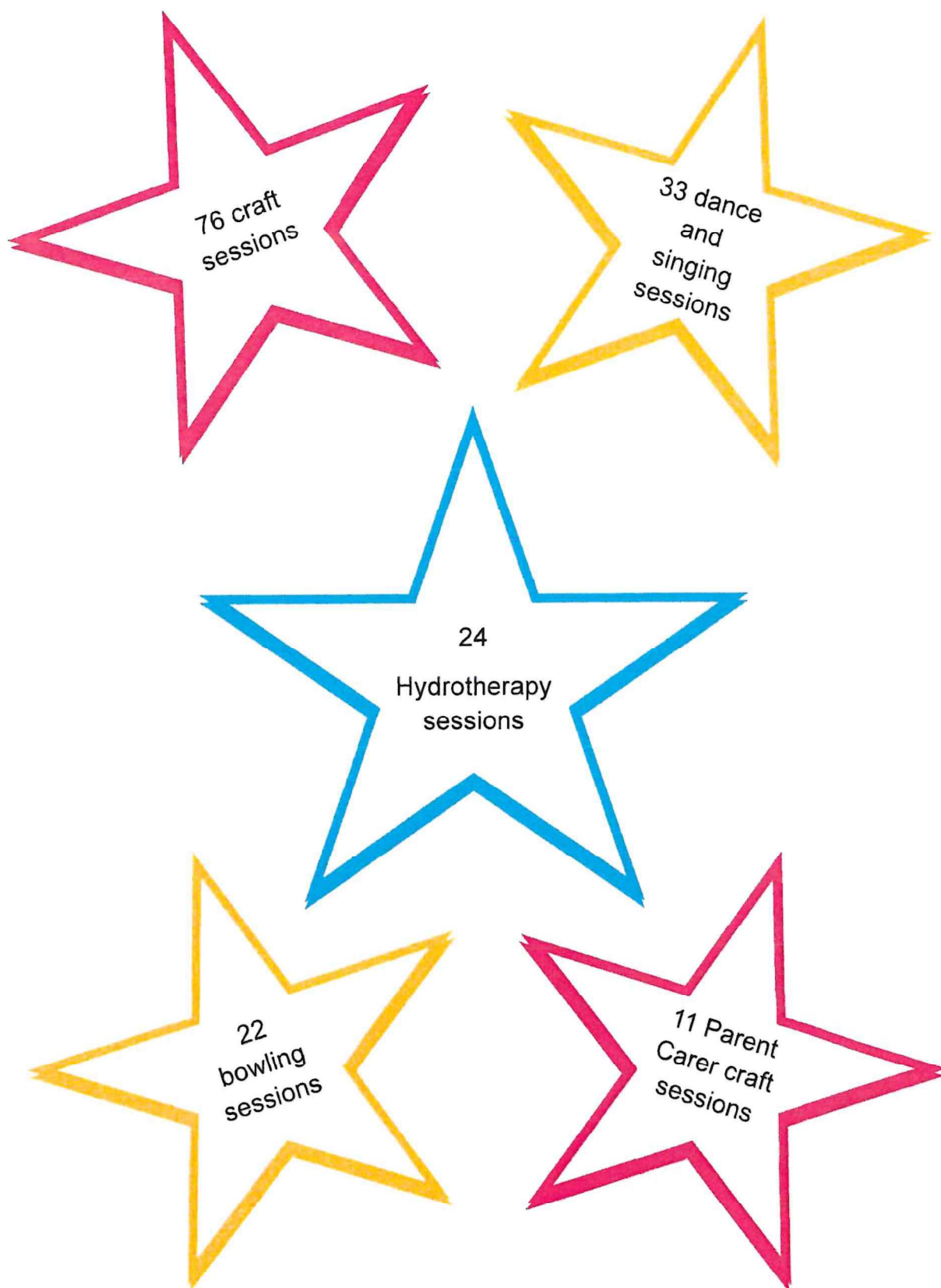
For a number of children with disabilities or special educational needs it can be challenging to attend the cinema for a public performance because the darkness can be challenging, the loud surround sound can be upsetting, most cinema audiences would be expected to stay in their seats and it is an expensive trip, especially if your child becomes distressed and needs to be taken out after 20 minutes.

We worked with the cinema to overcome these barriers and funded a show where the lights were not fully turned down, the sound was turned down, children were able to move around (we put mats on the floor at the front) and we charged a minimal amount per child and provided popcorn and drinks.

We had over 100 children attend with their parents and enjoy an experience that otherwise may not be possible. Without community-based activities individuals with disabilities may face social isolation, limited opportunities and poorer health outcomes.



Our year in numbers (well some of it!)



Financial Review

Reserves policy

Special Stars has a policy for holding a minimum reserve, representing six months' worth of operating costs, in the unrestricted general fund to ensure a significant buffer to enable effective financial decision-making, rather than short term decisions. This will be reviewed in the 2025-26 financial year.

We also want to ensure that Special Stars can meet its liabilities in the event of an adverse effect on income generation.

Average expenditure for 6 months is £141,674 (2024: £152,348).

At the end of 2024-25, after a deficit of income over expenditure of £143,166, Special Stars had reserves held totalling £219,644, of which in full is free reserves (2024: £362,810).

A programme of ongoing fundraising and restructure is in place to ensure this position is maintained into the future.

This is under revision and regularly discussed at board meetings. We are aware that the ongoing deficits are depleting the reserves we hold, and we are continuously planning to ensure we maintain the sustainable financial position of the charity.

Principle Funding Sources

See the notes to the accounts for a detailed explanation of the charity's funds.

We have taken the decision to invest a proportion of reserves in 2025-26 to restructure and establish a team with a robust fundraising plan to secure the financial future of the charity. Whilst we will be forecasting a planned deficit of £70,000 in 2025-26, we aim to break even in 2026-27. Our reserves entering 2026-2027 will be in-line with our reserves policy.

Future Plans

The charity plans to continue to provide activities to engage the community across Hull & East Yorkshire along with the provision of learning opportunities, advice and support for parents and carers.

Main objectives for the following year 2025-26

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit. The main objectives for 2025/26 are:

- To create and deliver over 200 activity sessions for children and adults with disabilities and/or special educational needs in Hull and East Riding and we will look to increasing this number in 2026/27 because currently we are fully booked with waiting lists for sessions.
- To create 4,800 individual opportunities for children and adults with disabilities and/or special educational needs to take part in.
- To conduct research into our current full range of activities for children and adults plus activities for parent carers. We will be using the research to ensure we produce an activity programme for 2026-27 and beyond that is what people with disabilities want and need.
- To establish ways to capture post activity feedback from service users about the activity programme which will feed into future activity selection making sure we provide what is wanted and needed.
- To expand our networking with other agencies, bodies, groups to understand gaps in services for people with disabilities which will feed into the activity timetable.

Structure and Governance

Charity constitution

The board of trustees are a group of volunteers who have a shared interest in supporting the charity. Each trustee brings their own set of skills.

Trustees can be voted in at any time and can serve on the board for as long as they wish. The roles of the trustees remain the same unless someone steps down.

Recruitment and appointment of new trustees

Trustees are elected by a majority of the members entitled to vote. On election trustees have an induction process to ensure that they understand both the nature of the appointment and governance of the organisation.

Decision making

The board maintains an overview of the finances and are required to declare any conflicts of interest and to consider the risk register annually.

Day to day management of the charity is delegated to the CEO Louise Miles.

Public benefit

Special Stars Foundation objectives are to improve the quality of life for people with disabilities and/or special educational needs, and their families, throughout the Hull and East Yorkshire region by providing, and assisting in the provision of, inclusive recreational activities and by providing support, training and practical advice for parent carers.

Statement of disclosure of information to Independent Examiner

We, the Trustees of the Charity who held office at the date of approval of these financial statements, each confirm so far as we are aware that:

- There is no relevant information of which the Charity's Independent Examiner is unaware; and
- We have taken all the steps we ought to as Trustees to make ourselves aware of any relevant information and establish that the Charity Independent Examiners are aware of that information.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.

Signed on behalf of the Charity's Trustees



Kirsty Clark

Trustee

**Thank you for reading this report...
we really appreciate your interest!**

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Special Stars Foundation**

Special Stars Foundation

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156237

Principal address

Unit F24, 3rd Floor
Princes Quay
Hull
East Yorkshire
HU1 2PQ

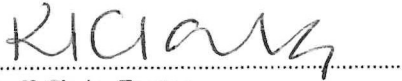
Trustees

Miss O Collier (resigned 18.6.24)
Mrs J Barker (resigned 1.7.24)
Miss K Clark
Mrs S Welch
Mrs L Watson
S Thompson (appointed 17.12.24)
L Shaw (appointed 19.6.24)
Mr J Hooley

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on 22.12.2025 and signed on its behalf by:



Miss K Clark - Trustee

**Independent Examiner's Report to the Trustees of
Special Stars Foundation**

Independent examiner's report to the trustees of Special Stars Foundation

I report to the charity trustees on my examination of the accounts of Special Stars Foundation (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Lucy Jessop FCCA BSc (Hons)
The Institute of Chartered Accountants in England and Wales

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 15/01/2026

Special Stars Foundation

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,955	1,000	10,955	9,356
Charitable activities					
Charitable	5	29,663	5,252	34,915	55,805
Other trading activities	3	93,747	-	93,747	115,686
Bank Interest	4	<u>565</u>	<u>-</u>	<u>565</u>	<u>534</u>
Total		<u>133,930</u>	<u>6,252</u>	<u>140,182</u>	<u>181,381</u>
EXPENDITURE ON					
Charitable activities					
Charitable		268,169	10,372	278,541	304,695
Other		<u>4,807</u>	<u>-</u>	<u>4,807</u>	<u>-</u>
Total		<u>272,976</u>	<u>10,372</u>	<u>283,348</u>	<u>304,695</u>
NET INCOME/(EXPENDITURE)		(139,046)	(4,120)	(143,166)	(123,314)
RECONCILIATION OF FUNDS					
Total funds brought forward		358,690	4,120	362,810	486,124
TOTAL FUNDS CARRIED FORWARD		<u>219,644</u>	<u>-</u>	<u>219,644</u>	<u>362,810</u>

The notes form part of these financial statements

Special Stars Foundation

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	5,806	-	5,806	14,651
CURRENT ASSETS					
Stocks	10	11,886	-	11,886	29,384
Debtors	11	1,400	-	1,400	8,892
Cash at bank and in hand		<u>235,084</u>	<u>(19,272)</u>	<u>215,812</u>	<u>316,394</u>
		248,370	(19,272)	229,098	354,670
CREDITORS					
Amounts falling due within one year	12	<u>(12,374)</u>	<u>(2,886)</u>	<u>(15,260)</u>	<u>(6,511)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>235,996</u>	<u>(22,158)</u>	<u>213,838</u>	<u>348,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>241,802</u>	<u>(22,158)</u>	<u>219,644</u>	<u>362,810</u>
NET ASSETS					
		<u>241,802</u>	<u>(22,158)</u>	<u>219,644</u>	<u>362,810</u>
FUNDS					
	13			219,644	358,690
Unrestricted funds				-	4,120
Restricted funds					
TOTAL FUNDS					
				<u>219,644</u>	<u>362,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.2025 and were signed on its behalf by:


Miss K Clark - Trustee

The notes form part of these financial statements

Special Stars Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Shop Income comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the company's activities. The income is shown net of value added tax, returns, rebates and discounts.

Fundraising income is included in full in the income and expenditure account as it is received.

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities. The charity registered for VAT in March 2021, the only costs subject to VAT are any costs relating to shop activities and events.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments and estimates and judgements

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>10,955</u>	<u>9,356</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	<u>93,747</u>	<u>115,686</u>

4. BANK INTEREST

	2025	2024
	£	£
Deposit account interest	<u>565</u>	<u>534</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Fundraising	Charitable	14,529	21,178
Events	Charitable	14,133	6,586
Grants	Charitable	<u>6,253</u>	<u>28,041</u>
		<u>34,915</u>	<u>55,805</u>

Grants received above £1,500, are as follows:

	2025	2024
	£	£
Hays Travel Foundation	-	3,550
HSBC	-	3,298
Hull City Council	3,661	6,447
Hull & East Riding Charitable Trust	-	1,500
J Marr	-	<u>10,000</u>
	<u>3,661</u>	<u>24,795</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Charity Manager received £21,038 (gross) within the year (2024 - £0).

The CEO position has been vacant since 2023 with the replacement being recruited in September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

	2025	2024
	£	£
Gross Wages	125,585	143,036
Employers NI	3,592	9,573
Employers Pension	<u>1,916</u>	<u>1,988</u>
	<u>131,093</u>	<u>154,597</u>

Other costs included within staff costs is £249, for clothing.

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

	2025	2024
Staff	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,356	-	9,356
Charitable activities			
Charitable	43,164	12,641	55,805
Other trading activities	115,686	-	115,686
Bank Interest	<u>534</u>	<u>-</u>	<u>534</u>
Total	<u>168,740</u>	<u>12,641</u>	<u>181,381</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>176,088</u>	<u>128,607</u>	<u>304,695</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(7,348)	(115,966)	(123,314)
	<u>(2,140)</u>	<u>2,140</u>	<u>-</u>
Net movement in funds	(9,488)	(113,826)	(123,314)
RECONCILIATION OF FUNDS			
Total funds brought forward	368,178	117,946	486,124
TOTAL FUNDS CARRIED FORWARD	<u>358,690</u>	<u>4,120</u>	<u>362,810</u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	8,297	12,096	9,960	30,353
Disposals	<u>-</u>	<u>-</u>	<u>(9,960)</u>	<u>(9,960)</u>
At 31 March 2025	<u>8,297</u>	<u>12,096</u>	<u>-</u>	<u>20,393</u>
DEPRECIATION				
At 1 April 2024	3,839	7,002	4,861	15,702
Charge for year	1,375	2,371	-	3,746
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(4,861)</u>	<u>(4,861)</u>
At 31 March 2025	<u>5,214</u>	<u>9,373</u>	<u>-</u>	<u>14,587</u>
NET BOOK VALUE				
At 31 March 2025	<u>3,083</u>	<u>2,723</u>	<u>-</u>	<u>5,806</u>
At 31 March 2024	<u>4,458</u>	<u>5,094</u>	<u>5,099</u>	<u>14,651</u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. STOCKS		2025	2024
		£	£
Stocks		<u>11,886</u>	<u>29,384</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Other debtors		-	1,318
Prepayments		<u>1,400</u>	<u>7,574</u>
		<u>1,400</u>	<u>8,892</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Taxation and social security		4,797	2,938
Other creditors		<u>10,463</u>	<u>3,573</u>
		<u>15,260</u>	<u>6,511</u>
13. MOVEMENT IN FUNDS			
		Net	At
	At 1.4.24	movement	31.3.25
	£	in funds	£
Unrestricted funds		£	
General fund	353,440	(135,411)	218,029
Social and Crafts Group	5,250	(5,250)	-
Lending Library	-	<u>1,615</u>	<u>1,615</u>
	358,690	(139,046)	219,644
Restricted funds			
Premises + Staff	63	(63)	-
Hydrotherapy	486	(486)	-
Day Trips	523	(523)	-
Lending Library	1,560	(1,560)	-
Holiday activity Fund	<u>1,488</u>	<u>(1,488)</u>	-
	<u>4,120</u>	<u>(4,120)</u>	-
TOTAL FUNDS	<u>362,810</u>	<u>(143,166)</u>	<u>219,644</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,929	(269,340)	(135,411)
Social and Crafts Group	-	(5,250)	(5,250)
Lending Library	<u>-</u>	<u>1,615</u>	<u>1,615</u>
	133,929	(272,975)	(139,046)
Restricted funds			
Theatre	1,050	(1,050)	-
Premises + Staff	-	(63)	(63)
Hydrotherapy	-	(486)	(486)
Day Trips	751	(1,274)	(523)
Lending Library	-	(1,560)	(1,560)
Holiday activity Fund	2,724	(4,212)	(1,488)
Winter Warmth Pannel	728	(728)	-
Science Workshops	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
	<u>6,253</u>	<u>(10,373)</u>	<u>(4,120)</u>
TOTAL FUNDS	<u><u>140,182</u></u>	<u><u>(283,348)</u></u>	<u><u>(143,166)</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	362,928	(7,348)	(2,140)	353,440
Social and Crafts Group	<u>5,250</u>	<u>-</u>	<u>-</u>	<u>5,250</u>
	368,178	(7,348)	(2,140)	358,690
Restricted funds				
Makaton	2,398	(2,398)	-	-
Theatre	-	(1)	1	-
Premises + Staff	90,794	(114,276)	23,545	63
Hydrotherapy	1,536	(1,050)	-	486
Physiotherapy	-	(1)	1	-
Social and Crafts Group	22,158	-	(22,158)	-
Day Trips	-	(228)	751	523
Sensory Equipment	1,060	-	(1,060)	-
Lending Library	-	500	1,060	1,560
Holiday activity Fund	<u>-</u>	<u>1,488</u>	<u>-</u>	<u>1,488</u>
	<u>117,946</u>	<u>(115,966)</u>	<u>2,140</u>	<u>4,120</u>
TOTAL FUNDS	<u><u>486,124</u></u>	<u><u>(123,314)</u></u>	<u><u>-</u></u>	<u><u>362,810</u></u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,740	(176,088)	(7,348)
Restricted funds			
Makaton	-	(2,398)	(2,398)
Theatre	999	(1,000)	(1)
Premises + Staff	2	(114,278)	(114,276)
Hydrotherapy	-	(1,050)	(1,050)
Physiotherapy	(1)	-	(1)
Day Trips	1,395	(1,623)	(228)
Lending Library	500	-	500
Holiday activity Fund	6,448	(4,960)	1,488
Event Space	3,298	(3,298)	-
	<u>12,641</u>	<u>(128,607)</u>	<u>(115,966)</u>
TOTAL FUNDS	<u>181,381</u>	<u>(304,695)</u>	<u>(123,314)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	362,928	(142,759)	(2,140)	218,029
Social and Crafts Group	5,250	(5,250)	-	-
Lending Library	-	1,615	-	1,615
	<u>368,178</u>	<u>(146,394)</u>	<u>(2,140)</u>	<u>219,644</u>
Restricted funds				
Makaton	2,398	(2,398)	-	-
Theatre	-	(1)	1	-
Premises + Staff	90,794	(114,339)	23,545	-
Hydrotherapy	1,536	(1,536)	-	-
Physiotherapy	-	(1)	1	-
Social and Crafts Group	22,158	-	(22,158)	-
Day Trips	-	(751)	751	-
Sensory Equipment	1,060	-	(1,060)	-
Lending Library	-	(1,060)	1,060	-
	<u>117,946</u>	<u>(120,086)</u>	<u>2,140</u>	<u>-</u>
TOTAL FUNDS	<u>486,124</u>	<u>(266,480)</u>	<u>-</u>	<u>219,644</u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,669	(445,428)	(142,759)
Social and Crafts Group	-	(5,250)	(5,250)
Lending Library	-	1,615	1,615
	<u>302,669</u>	<u>(449,063)</u>	<u>(146,394)</u>
Restricted funds			
Makaton	-	(2,398)	(2,398)
Theatre	2,049	(2,050)	(1)
Premises + Staff	2	(114,341)	(114,339)
Hydrotherapy	-	(1,536)	(1,536)
Physiotherapy	(1)	-	(1)
Day Trips	2,146	(2,897)	(751)
Lending Library	500	(1,560)	(1,060)
Holiday activity Fund	9,172	(9,172)	-
Winter Warmth Pannel	728	(728)	-
Event Space	3,298	(3,298)	-
Science Workshops	1,000	(1,000)	-
	<u>18,894</u>	<u>(138,980)</u>	<u>(120,086)</u>
TOTAL FUNDS	<u>321,563</u>	<u>(588,043)</u>	<u>(266,480)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

SPECIAL STARS FOUNDATION

England & Wales - Charity number 1156237

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Special Stars Foundation**

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Special Stars Foundation

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

Special Stars Foundation aim to improve the quality of life for people with disabilities and/or educational needs, and their families, across Hull and East Yorkshire. We aim to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We do this by providing a diverse calendar of inclusive and accessible social and creative activities in which disabled people of all ages and abilities can participate.

We also offer a variety of learning opportunities, advice and support services for parent carers.

We have a large sensory room, which is fully wheelchair accessible with the provision of a mobile hoist, ensuring it is suitable for all ages and abilities. This fantastic facility is open to all residents across the Hull and East Yorkshire region and is located in our shop on the third floor at Princes Quay Shopping Centre, Hull. The shop stocks a range of sensory toys, learning resources and disability specific equipment and was designed with disabled people in mind but is also open to the general public. The main aim of our shop is to provide disabled people with easy access to good quality specialist products at affordable prices. The small profit made in our shop goes back into our charity to support the continuation of our inclusive activities and support services.

We have an on-line lending library with specialist equipment which is free to hire for any of our members.

During the financial year ending March 2024, we were supported by volunteers who provided additional staffing resources to enable us to deliver many of the sessions above.

Main objectives for the following year

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit.

The main objectives for 2024/25 are:

- To continue to offer a wide and diverse range of inclusive, accessible and subsidised recreational and creative learning opportunities for disabled people and their families across Hull and East Yorkshire.
- To continue to offer a variety of training, support and advice provisions for parent carers in the region, with the overall aim of improving the quality of life of people affected by disability.
- To continue the provision of our Sensory Room for the public benefit of Hull and East Riding residents.
- To continue to develop and expand our specialist shop, ensuring high-quality, disability-specific products are affordable and readily available.
- To continue the provision of the Lending Library for those registered with Special Stars Foundation.

Public benefit

Special Stars Foundation objectives are to improve the quality of life for people with disabilities and/or special educational needs, and their families, throughout the Hull and East Yorkshire region by providing, and assisting in the provision of, inclusive recreational activities and by providing support, training and practical advice for parent carers.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The Special Stars Foundation Board of Trustees is satisfied that in the financial year of 2023/2024:

- Our work reflected our aims
- Our resources were well managed
- Our work was of public benefit

During the financial year ending March 2024, we have provided the following activities:

For disabled children:

- Access to a free specialist equipment and sensory toy lending library for all those registered with us
- 20 Hydrotherapy Swimming Sessions (mixed adult and children sessions)
- 2 Trips to Densholme Community Care Farm
- 2 Trips to Sundown Adventure Park
- 3 Trips to Williams Den
- 2 Trips to Pinewood Trust
- 12 Inclusive Dance Workshops
- 5 Creative Craft Workshops
- 7 Inclusive Cooking Workshops
- 10 Inclusive Bowling Sessions
- 3 Inclusive Science Sessions
- 3 Animal Workshops
- 2 Interactive Llama Encounters (mixed adult and children sessions)
- 9 Lego Club Workshops
- 2 Theatre trips - Inclusive Christmas Performance (mixed adult and children sessions)
- 1 Cinema Session
- 2 Trips to The Deep, Hull (50 children on each)
- 2 Days Santa's Grotto (mixed adult and children sessions)
- 260 Free Sensory Room Spaces over Easter and Summer Holidays (usually £5 per child)
- 9 Social and Games Clubs
- 9 Sounding Special Interactive Music Sessions

For disabled adults:

- 12 Sounding Special Interactive Music Sessions
- 50 Creative Craft Workshops
- 10 Inclusive Pottery Workshops
- 12 Inclusive Bowling Sessions
- 1 Bowling and cinema combined
- 7 Inclusive Cooking Workshops
- 3 Animal Workshops
- 3 Inclusive Science Workshops
- 12 Inclusive Move to Music Sessions
- 3 Bingo
- 1 trip to Pinewood Trust
- 1 Pumpkin carving workshop
- 9 Social and games club

For parent carers:

- Online shop providing discounted sensory items and specialist disability-related products
- Provision of a daily 1-1 Advice Service (via telephone, email, social media and in person)
- 2 Makaton Taster Workshops
- 3 Level 1 Makaton Qualification Workshops
- 1 Level 2 Makaton Qualification Workshop
- 3 CISS Support Groups with craft
- 9 CISS Support Groups

Special Stars Foundation

Report of the Trustees for the Year Ended 31 March 2024

- 6 Craft Workshops

The year reported has been a period of change following Trustees reporting a serious incident to the Charity Commission in the previous year. An Interim Chief Executive was employed for six months who supported the charity to undertake a lesson's learned piece and to work with the Trustees in strengthening Governance procedures and providing stability to the staff team. Following on from this, recruitment started for a new Charity Manager and while a candidate was initially appointed, the appointment was not successful and the trustees ended the reporting year moving forward in their search for the right candidate to successfully lead the charity in its next steps. The provision of the range of activities highlighted above was delivered as a result of the dedication and hard work of the staff team who have worked tirelessly to deliver the charity's operations without a manager in situ.

FINANCIAL REVIEW

Reserves policy

It is the aim of the trustees to retain six months running costs (£60,000) in the unrestricted general fund to ensure a significant buffer to enable effective financial decision-making, rather than short term decisions. This amount will be reviewed during the 2024-25 financial year, following a number of successful grant applications in 2022/23.

A programme of ongoing fundraising and restructure is in place to ensure this position is maintained into the future.

The charity currently holds total funds of £362,810 (2023 - £486,123) of which £4,120 (2023 - £117,946) is restricted and £358,690 (2023 - £368,178) is unrestricted.

Principle Funding Sources

See note 7 of the notes to the accounts for a detailed explanation of the charity's restricted funds.

FUTURE PLANS

Please see main objectives for the following year.

In summary, the charity plans to continue to provide activities to engage the community across Hull & East Yorkshire along with the provision of learning opportunities, advice and support for parents and carers.

One of the immediate aims for 2024/25 is to successfully appoint a new Charity Manager who can drive forward the development of a new fundraising strategy to stabilise the future of the organisation.

For 2024/25 the shop will provide the main source of income for the charity and as such, the Trustees will support with the expansion of this asset through an increase in staff time, development and funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

To relieve the needs of children and adults with additional needs and their families throughout the hull and east yorkshire region by providing and assisting in the provision of inclusive recreational activities and by providing support, training and practical advice for parent carers for the purpose of this clause, "additional needs" means a physical, sensory, communication, behavioural or learning disability or a lifelong/ life limiting condition.

Statement of disclosure of information to Independent Examiner

We, the Trustees of the Charity who held office at the date of approval of these financial statements, each confirm so far as we are aware that:

- There is no relevant information of which the Charity's Independent Examiner is unaware; and
- We have taken all the steps we ought to as Trustees to make ourselves aware of any relevant information and establish that the Charity Independent Examiners are aware of that information.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.

Signed on behalf of the Charity's Trustees

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156237

Principal address

Unit F24, 3rd Floor
Princes Quay
Hull
East Yorkshire
HU1 2PQ

Trustees

Mrs S Greene (resigned 24.10.23)
Miss K Mouatt (resigned 4.4.23)
Miss O Collier (resigned 18.6.24)
Mrs J Barker (resigned 1.7.24)
Miss K Clark
Mrs W Welsh (appointed 29.9.23)
Mrs L Watson (appointed 29.9.23)
S Thompson (appointed 17.12.24)
L Shaw (appointed 19.6.24)
Mr J Hooley (appointed 9.2.24)

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on 23.01.2025 and signed on its behalf by:


.....

Miss K Clark - Trustee

**Independent Examiner's Report to the Trustees of
Special Stars Foundation**

Independent examiner's report to the trustees of Special Stars Foundation

I report to the charity trustees on my examination of the accounts of Special Stars Foundation (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Lucy K Jessop
The Institute of Chartered Accountants in England and Wales

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 30.01.2025.....

Special Stars Foundation

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,356	-	9,356	22,978
Charitable activities					
Charitable	5	43,164	12,641	55,805	245,933
Other trading activities	3	115,686	-	115,686	137,275
Bank Interest	4	534	-	534	95
Total		<u>168,740</u>	<u>12,641</u>	<u>181,381</u>	<u>406,281</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>176,088</u>	<u>128,607</u>	<u>304,695</u>	<u>273,430</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(7,348)	(115,966)	(123,314)	132,851
		<u>(2,140)</u>	<u>2,140</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(9,488)</u>	<u>(113,826)</u>	<u>(123,314)</u>	<u>132,851</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		368,178	117,946	486,124	353,273
TOTAL FUNDS CARRIED FORWARD		<u><u>358,690</u></u>	<u><u>4,120</u></u>	<u><u>362,810</u></u>	<u><u>486,124</u></u>

The notes form part of these financial statements

Special Stars Foundation

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Shop Income comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the company's activities. The income is shown net of value added tax, returns, rebates and discounts.

Fundraising income is included in full in the income and expenditure account as it is received.

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities. The charity registered for VAT in March 2021, the only costs subject to VAT are any costs relating to shop activities and events.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Special Stars Foundation

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments and estimates and judgements

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	9,356	22,978

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	115,686	137,275

4. BANK INTEREST

	2024	2023
	£	£
Deposit account interest	534	95

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Fundraising	Charitable	21,178	21,223
Events	Charitable	6,586	11,046
Grants	Charitable	28,041	213,664
		55,805	245,933
		55,805	245,933

Grants received above £1,500, are as follows:

	2024	2023
Anton Jurgen Trust	-	4,500
Arts Society	-	3,000
ASDA Foundation	-	1,500
East Riding Council	-	4,950
Employment Allowance	-	5,000
Garfield Weston Foundation	-	15,000
Happy Days	-	1,738
Hays Travel Foundation	3,550	3,550
Morrisons	-	3,764
Northbank Forum	-	1,731
Stadium Charitable Trust	-	2,000
The National Lottery Community Fund Trust	-	160,998
HSBC	3,298	
Hull City Council	6,447	
Hull & East Riding Charitable Trust	1,500	
J Marr	10,000	
	24,795	207,731
	24,795	207,731

6. TRUSTEES' REMUNERATION AND BENEFITS

One of the Trustees was employed by the Foundation as Charity Manager. Specific permission was granted by the Charity Commission for this trustee to be employed by the Charity. Mrs N Barnes left her position as Charity Manager and Trustee in the prior financial year.

Charity Manager received £0 (gross) within the year (2023 - £36,582.56).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. STAFF COSTS

	2024	2023
Gross Wages	143,036	107,883
Employers NI	9,566	7,868
Employers Pension	1,988	1,613
	154,590	117,364

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

	2024	2023
Staff	12	12

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,978	-	22,978
Charitable activities			
Charitable	57,800	188,133	245,933
Other trading activities	137,275	-	137,275
Bank Interest	95	-	95
Total	218,148	188,133	406,281
EXPENDITURE ON			
Charitable activities			
Charitable	92,354	181,076	273,430
NET INCOME			
Transfers between funds	125,794	7,057	132,851
	97,354	(97,354)	-
Net movement in funds	223,148	(90,297)	132,851
RECONCILIATION OF FUNDS			
Total funds brought forward	145,030	208,243	353,273
TOTAL FUNDS CARRIED FORWARD	368,178	117,946	486,124

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	8,297	10,761	9,960	29,018
Additions	-	1,335	-	1,335
	<u>8,297</u>	<u>12,096</u>	<u>9,960</u>	<u>30,353</u>
At 31 March 2024	8,297	12,096	9,960	30,353
DEPRECIATION				
At 1 April 2023	2,465	4,720	3,586	10,771
Charge for year	1,374	2,282	1,275	4,931
	<u>3,839</u>	<u>7,002</u>	<u>4,861</u>	<u>15,702</u>
At 31 March 2024	3,839	7,002	4,861	15,702
NET BOOK VALUE				
At 31 March 2024	<u>4,458</u>	<u>5,094</u>	<u>5,099</u>	<u>14,651</u>
At 31 March 2023	<u>5,832</u>	<u>6,041</u>	<u>6,374</u>	<u>18,247</u>

10. STOCKS

	2024 £	2023 £
Stocks	<u>29,384</u>	<u>55,797</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	1,295
Other debtors	1,318	1,878
Prepayments	7,574	9,996
	<u>8,892</u>	<u>13,169</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	29
Taxation and social security	2,938	4,884
Other creditors	3,573	4,997
	<u>6,511</u>	<u>9,910</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	362,928	(7,348)	(2,140)	353,440
Social and Crafts Group	5,250	-	-	5,250
	<u>368,178</u>	<u>(7,348)</u>	<u>(2,140)</u>	<u>358,690</u>
Restricted funds				
Makaton	2,398	(2,398)	-	-
Theatre	-	(1)	1	-
Premises + Staff	90,794	(114,276)	23,545	63
Hydrotherapy	1,536	(1,050)	-	486
Physiotherapy	-	(1)	1	-
Social and Crafts Group	22,158	-	(22,158)	-
Day Trips	-	(228)	751	523
Sensory Equipment	1,060	-	(1,060)	-
Lending Library	-	500	1,060	1,560
Holiday activity Fund	-	1,488	-	1,488
	<u>117,946</u>	<u>(115,966)</u>	<u>2,140</u>	<u>4,120</u>
TOTAL FUNDS	<u>486,124</u>	<u>(123,314)</u>	<u>-</u>	<u>362,810</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,740	(176,088)	(7,348)
Restricted funds			
Makaton	-	(2,398)	(2,398)
Theatre	999	(1,000)	(1)
Premises + Staff	2	(114,278)	(114,276)
Hydrotherapy	-	(1,050)	(1,050)
Physiotherapy	(1)	-	(1)
Day Trips	1,395	(1,623)	(228)
Lending Library	500	-	500
Holiday activity Fund	6,448	(4,960)	1,488
Event Space	3,298	(3,298)	-
	12,641	(128,607)	(115,966)
TOTAL FUNDS	181,381	(304,695)	(123,314)

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	145,030	120,544	97,354	362,928
Social and Crafts Group	-	5,250	-	5,250
	<u>145,030</u>	<u>125,794</u>	<u>97,354</u>	<u>368,178</u>
Restricted funds				
10K Sponsorship	-	190	(190)	-
Makaton	9,591	-	(7,193)	2,398
Theatre	4,327	-	(4,327)	-
Premises + Staff	91,403	(577)	(32)	90,794
Hydrotherapy	958	2,114	(1,536)	1,536
Physiotherapy	1,188	-	(1,188)	-
Social and Crafts Group	22,158	-	-	22,158
Covid 19	61,605	-	(61,605)	-
Alton Towers	345	-	(345)	-
Adult Crafts	8,584	1,125	(9,709)	-
Training	326	-	(326)	-
Day Trips	244	-	(244)	-
Sensory Equipment	7,514	-	(6,454)	1,060
Holiday activity Fund	-	1,830	(1,830)	-
Winter Warmth Pannel	-	375	(375)	-
Organisational Costs	-	2,000	(2,000)	-
	<u>208,243</u>	<u>7,057</u>	<u>(97,354)</u>	<u>117,946</u>
TOTAL FUNDS	<u>353,273</u>	<u>132,851</u>	<u>-</u>	<u>486,124</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,448	(85,904)	120,544
Social and Crafts Group	11,700	(6,450)	5,250
	218,148	(92,354)	125,794
Restricted funds			
10K Sponsorship	190	-	190
Premises + Staff	160,998	(161,575)	(577)
Hydrotherapy	3,764	(1,650)	2,114
Adult Crafts	1,500	(375)	1,125
Holiday activity Fund	4,950	(3,120)	1,830
Winter Warmth Pannel	1,731	(1,356)	375
Organisational Costs	15,000	(13,000)	2,000
	188,133	(181,076)	7,057
TOTAL FUNDS	406,281	(273,430)	132,851

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	145,030	113,196	95,214	353,440
Social and Crafts Group	-	5,250	-	5,250
	<u>145,030</u>	<u>118,446</u>	<u>95,214</u>	<u>358,690</u>
Restricted funds				
10K Sponsorship	-	190	(190)	-
Makaton	9,591	(2,398)	(7,193)	-
Theatre	4,327	(1)	(4,326)	-
Premises + Staff	91,403	(114,853)	23,513	63
Hydrotherapy	958	1,064	(1,536)	486
Physiotherapy	1,188	(1)	(1,187)	-
Social and Crafts Group	22,158	-	(22,158)	-
Covid 19	61,605	-	(61,605)	-
Alton Towers	345	-	(345)	-
Adult Crafts	8,584	1,125	(9,709)	-
Training	326	-	(326)	-
Day Trips	244	(228)	507	523
Sensory Equipment	7,514	-	(7,514)	-
Lending Library	-	500	1,060	1,560
Holiday activity Fund	-	3,318	(1,830)	1,488
Winter Warmth Pannel	-	375	(375)	-
Organisational Costs	-	2,000	(2,000)	-
	<u>208,243</u>	<u>(108,909)</u>	<u>(95,214)</u>	<u>4,120</u>
TOTAL FUNDS	<u><u>353,273</u></u>	<u><u>9,537</u></u>	<u><u>-</u></u>	<u><u>362,810</u></u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	375,188	(261,992)	113,196
Social and Crafts Group	11,700	(6,450)	5,250
	<u>386,888</u>	<u>(268,442)</u>	<u>118,446</u>
Restricted funds			
10K Sponsorship	190	-	190
Makaton	-	(2,398)	(2,398)
Theatre	999	(1,000)	(1)
Premises + Staff	161,000	(275,853)	(114,853)
Hydrotherapy	3,764	(2,700)	1,064
Physiotherapy	(1)	-	(1)
Adult Crafts	1,500	(375)	1,125
Day Trips	1,395	(1,623)	(228)
Lending Library	500	-	500
Holiday activity Fund	11,398	(8,080)	3,318
Winter Warmth Pannel	1,731	(1,356)	375
Organisational Costs	15,000	(13,000)	2,000
Event Space	3,298	(3,298)	-
	<u>200,774</u>	<u>(309,683)</u>	<u>(108,909)</u>
TOTAL FUNDS	<u><u>587,662</u></u>	<u><u>(578,125)</u></u>	<u><u>9,537</u></u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

SPECIAL STARS FOUNDATION

England & Wales - Charity number 1156237

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Special Stars Foundation**

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Special Stars Foundation

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Objectives and activities

Special Stars Foundation provides a diverse and vibrant range of inclusive opportunities for people with learning and physical disabilities who cannot access mainstream activities.

We aim to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We also offer a variety of learning opportunities, advice and support services for parent carers.

We have a large sensory room, which is fully wheelchair accessible with the provision of a mobile hoist, ensuring it is suitable for all ages and abilities. This fantastic facility is open to all residents across the Hull and East Yorkshire region.

In addition, we have recently developed a specialist shop which stocks sensory toys, communication aids, learning resources and specialist equipment. The shop was designed with disabled people in mind but is also open to the general public. The main aim of our shop is to provide disabled people with easy access to good quality specialist products at affordable prices. The small profit made in our shop goes back into our charity to support the continuation of our inclusive activities and support services.

The year reported has been a period of change following Trustees reporting a serious incident to the Charity Commission. Details of the investigation and Lessons Learned exercise can be found in the Achievement and Performance section of the report.

VOLUNTEERING

During the financial year ending March 2023, we were supported by volunteers who provided additional staffing resources to enable us to deliver many of the sessions above.

The support provided by volunteers is broken down as:

Volunteer Activity Breakdown 2022-2023

Month	No. of volunteers	No, of volunteer sessions	Type of activity attended
APR	3	5	Creative Craft
MAY	3	5	Creative Craft
JUN	3	4	Creative Craft
JUL	2	2	Creative Craft / Dance
AUG	2	6	Creative Craft / Animal Interaction Workshop / Cooking Workshop / Creative Craft / Animal Interaction Workshop / Cooking Workshop
SEP	2	4	Sounding Special / Dance
OCT	2	4	Sounding Special / Dance / Animal Interaction Workshop / Dry Ice Workshop
NOV	1	1	Sounding Special
DEC	2	2	Sounding Special
JAN	1	1	Sounding Special / Dance
FEB	2	4	Sounding Special / Dance
MAR	1	2	Sounding Special / Dance

Throughout the year our volunteers donated a total of 105.5 hours of their time to Special Stars Foundation.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Main objectives for the following year

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit.

The main objectives for 2023/24 are:

To continue to offer a wide and diverse range of inclusive, accessible and subsidised recreational and creative learning opportunities for disabled people and their families across Hull and East Yorkshire.

To continue to offer a variety of training, support and advice provisions for parent carers in the region, with the overall aim of improving the quality of life of people affected by disability.

To continue the provision of our Sensory Room for the public benefit of Hull and East Riding residents.

To continue to develop and expand our specialist shop, ensuring high-quality, disability-specific products are affordable and readily available.

Public benefit

Special Stars Foundation objectives are to relieve the needs of children and adults with additional needs and their families throughout the Hull and East Yorkshire region by providing, and assisting in the provision of, inclusive recreational activities and by providing support, training and practical advice for parent carers.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The Special Stars Foundation Board of Trustees is satisfied that in the financial year of 2022/2023:

- Our work reflected our aims
- Our resources were well managed

During the financial year ending March 2023, we have provided the following activities:

For disabled children:

- Access to a free specialist equipment and sensory toy lending library
- 16 Hydrotherapy Swimming Sessions
- 2 Trips to Densholme Community Care Farm
- 2 Trips to Sundown Adventure Park
- 2 Trips to Williams Den
- 13 Sounding Special Interactive Music Sessions
- 7 Inclusive Dance Workshops
- 8 Creative Craft Workshops
- 3 Inclusive Cooking Workshops
- 5 Inclusive Bowling Sessions
- 3 Inclusive Science Sessions
- 2 Animal Workshops
- 3 Interactive Llama Encounters
- 11 Lego Club Workshops
- 2 Theatre trips (Inclusive Christmas Performance)
- 1 Santa's Grotto

For disabled adults:

- 12 Sounding Special Interactive Music Sessions
- 46 Creative Craft Workshops
- 9 Inclusive Pottery Workshops
- 4 Inclusive Bowling Sessions
- 3 Inclusive Cooking Workshops
- 2 Animal Workshops
- 2 Inclusive Science Workshops
- 2 Inclusive Fit and Fun Sessions

For parent carers:

- Online shop providing discounted sensory items and specialist disability-related products
- Provision of a daily 1-1 Advice Service (via telephone, email, social media and in person)
- 3 Makaton Workshops
- 7 Aim Higher Support Groups
- 8 CISS Support Groups
- 16 Craft Workshops

In March 2023, there were several social media public postings of private historical conversations between former Special Stars Foundation employees which were of a derogatory nature regarding service users. Trustees immediately reported this to the Charity Commission and statutory services as a serious incident then recognising the input required for an internal investigation and the level of support needed by the internal staff team, employed an experienced Interim CEO for an initial period of 6 months to lead this next chapter. The investigation took place from April to August 2023 working in full cooperation with statutory services and was followed by a Lessons Learned exercise. The lessons learned included the need for stronger professional boundaries between the operating team and board of Trustees, the need for greater collaboration as an organisation working in the disabilities sector and also increased support to drive confidence for the internal team. By working together the Trustees and internal team have a programme of implementing these changes thereby strengthening the organisation ongoing.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

It is the aim of the trustees to retain six months running costs (£60,000) in the unrestricted general fund to ensure a significant buffer to enable effective financial decision-making, rather than short term decisions. Following a number of successful grant applications the Charity has now achieved and exceeded this aim. A programme of ongoing fundraising is in place to ensure this position is maintained into the future.

The charity currently holds total funds of £486,123 (2022 - £353,273) of which £119,591 (2022 - £208,243) is restricted and £366,532 (2022 - £145,030) is unrestricted.

Principle Funding Sources

See note 7 of the notes to the accounts for a detailed explanation of the charity's restricted funds.

FUTURE PLANS

Please see main objectives for the following year.

In summary the charity plans to continue to provide workshops to engage the community across Hull & East Yorkshire. This will be through workshops which aim to reduce social isolation, build confidence and develop new skills for people with learning and physical disabilities. Equally important is the provision of learning opportunities, advice and support for those for parents and carers. As well as the continued provision of the sensory room to residents of Hull & East Yorkshire and the shop that provides high quality sensory products generating funds to be re-invested into the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

To relieve the needs of children and adults with additional needs and their families throughout the hull and east yorkshire region by providing and assisting in the provision of inclusive recreational activities and by providing support, training and practical advice for parent carers for the purpose of this clause, "additional needs" means a physical, sensory, communication, behavioural or learning disability or a lifelong/ life limiting condition.

Statement of disclosure of information to Independent Examiner

We, the Trustees of the Charity who held office at the date of approval of these financial statements, each confirm so far as we are aware that:

- There is no relevant information of which the Charity's Independent Examiner is unaware; and
- We have taken all the steps we ought to as Trustees to make ourselves aware of any relevant information and establish that the Charity Independent Examiners are aware of that information.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.
Signed on behalf of the Charity's Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156237

Principal address

Unit F24, 3rd Floor
Princes Quay
Hull
East Yorkshire
HU1 2PQ

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2023

Trustees

N Barnes (resigned 12.12.22)
C Watson (resigned 15.5.22)
D Eade (resigned 11.4.22)
J Eade (resigned 2.5.22)
E Stubbins (resigned 26.7.22)
Mrs S Greene
Miss K Mouatt (appointed 17.8.22) (resigned 4.4.23)
O Collier (appointed 26.7.22)
Mrs J Barker (appointed 26.9.22)
Miss K Clark (appointed 29.9.22)
Mrs W Welsh (appointed 29.9.23)
Mrs L Watson (appointed 29.9.23)

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on 29/11/2023 and signed on its behalf by:



.....
Miss K Clark - Trustee

**Independent Examiner's Report to the Trustees of
Special Stars Foundation**

Independent examiner's report to the trustees of Special Stars Foundation

I report to the charity trustees on my examination of the accounts of Special Stars Foundation (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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

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

Richard D Lacey
The Institute of Chartered Accountants in England and Wales

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date:

Special Stars Foundation

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,979	(2)	22,977	14,474
Charitable activities					
Charitable	5	57,800	188,133	245,933	237,674
Other trading activities	3	137,275	-	137,275	59,386
Bank Interest	4	95	-	95	5
Total		<u>218,149</u>	<u>188,131</u>	<u>406,280</u>	<u>311,539</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>92,354</u>	<u>181,076</u>	<u>273,430</u>	<u>232,630</u>
NET INCOME					
Transfers between funds	13	125,795	7,055	132,850	78,909
		<u>95,707</u>	<u>(95,707)</u>	<u>-</u>	<u>-</u>
Net movement in funds		221,502	(88,652)	132,850	78,909
RECONCILIATION OF FUNDS					
Total funds brought forward		145,030	208,243	353,273	274,364
TOTAL FUNDS CARRIED FORWARD		<u><u>366,532</u></u>	<u><u>119,591</u></u>	<u><u>486,123</u></u>	<u><u>353,273</u></u>

The notes form part of these financial statements

Special Stars Foundation

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	16,570	1,677	18,247	19,815
CURRENT ASSETS					
Stocks	10	55,797	-	55,797	12,954
Debtors	11	13,169	-	13,169	9,238
Cash at bank and in hand		311,764	97,056	408,820	311,743
		<u>380,730</u>	<u>97,056</u>	<u>477,786</u>	<u>333,935</u>
CREDITORS					
Amounts falling due within one year	12	(8,610)	(1,300)	(9,910)	(477)
NET CURRENT ASSETS		<u>372,120</u>	<u>95,756</u>	<u>467,876</u>	<u>333,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>388,690</u>	<u>97,433</u>	<u>486,123</u>	<u>353,273</u>
NET ASSETS		<u>388,690</u>	<u>97,433</u>	<u>486,123</u>	<u>353,273</u>
FUNDS					
Unrestricted funds	13			366,532	145,030
Restricted funds				119,591	208,243
TOTAL FUNDS				<u>486,123</u>	<u>353,273</u>

The financial statements were approved by the Board of Trustees and authorised for issue on29/11/2023..... and were signed on its behalf by:

K Clark

.....
Miss K Clark - Trustee

The notes form part of these financial statements

Special Stars Foundation

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Shop Income comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the company's activities. The income is shown net of value added tax, returns, rebates and discounts.

Fundraising income is included in full in the income and expenditure account as it is received.

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities. The charity registered for VAT in March 2021, the only costs subject to VAT are any costs relating to shop activities and events.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Special Stars Foundation

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments and estimates and judgements

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	22,977	14,474

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	137,275	59,386

4. BANK INTEREST

	2023	2022
	£	£
Deposit account interest	95	5

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Fundraising	Charitable	21,223	25,669
Events	Charitable	11,046	3,287
Grants	Charitable	213,664	208,718
		245,933	237,674
		245,933	237,674

Grants received above £1,500, are as follows:

	2023	2022
Anton Jurgen Trust	4500	-
Anna Maria Trust	-	8872
Arts Society	3000	-
ASDA Foundation	1500	-
B&Q	-	4500
D'Oyly Carte	-	2000
East Riding Council	4950	-
Employment Allowance	5000	4000
Garfield Weston Foundation	15000	-
Happy Days	1738	2190
Hays Travel Foundation	7100	-
Hedley Foundation	-	2000
Help for Health	-	5712
HMRC JRS Grants	-	11526
Morrisons	3764	-
Northbank Forum	1731	-
Sir James Reckitt Trust	-	3000
Stadium Charitable Trust	2000	-
The National Lottery Community Fund Trust	160998	157448
	211,281	201,248
	211,281	201,248

6. TRUSTEES' REMUNERATION AND BENEFITS

One of the Trustees is employed by the Foundation as Charity Manager. Mrs N Barnes Charity Manager received £36,582.56 (gross) within the year (2022 - £35,072.83). Specific permission has been granted by the Charity Commission for this trustee to be employed by the Charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. STAFF COSTS

	2023	2022
Gross Wages	107,883	86,325
Employers NI	7868	5,792
Employers Pension	1,613	1,802
	117,364	93,919
	117,364	93,919

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

	2023	2022
Staff	12	9
	12	9
	12	9

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,625	5,849	14,474
Charitable activities			
Charitable	46,457	191,217	237,674
Other trading activities	59,386	-	59,386
Bank Interest	5	-	5
Total	114,473	197,066	311,539
EXPENDITURE ON			
Charitable activities			
Charitable	45,749	186,881	232,630
NET INCOME	68,724	10,185	78,909
RECONCILIATION OF FUNDS			
Total funds brought forward	76,307	198,057	274,364
TOTAL FUNDS CARRIED FORWARD	145,031	208,242	353,273

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	5,452	10,055	9,960	25,467
Additions	2,845	706	-	3,551
At 31 March 2023	<u>8,297</u>	<u>10,761</u>	<u>9,960</u>	<u>29,018</u>
DEPRECIATION				
At 1 April 2022	1,090	2,570	1,992	5,652
Charge for year	1,375	2,150	1,594	5,119
At 31 March 2023	<u>2,465</u>	<u>4,720</u>	<u>3,586</u>	<u>10,771</u>
NET BOOK VALUE				
At 31 March 2023	<u>5,832</u>	<u>6,041</u>	<u>6,374</u>	<u>18,247</u>
At 31 March 2022	<u>4,362</u>	<u>7,485</u>	<u>7,968</u>	<u>19,815</u>

10. STOCKS

	2023 £	2022 £
Stocks	<u>55,797</u>	<u>12,954</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,295	-
Other debtors	1,878	3,922
VAT	-	1,721
Prepayments	9,996	3,595
	<u>13,169</u>	<u>9,238</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	29	63
Taxation and social security	4,884	414
Other creditors	4,997	-
	<u>9,910</u>	<u>477</u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net Movement in Funds	At 31.3.22
	£	£	£
Unrestricted Funds			
General Fund	145,030	109,289	254,319
Restricted Funds			
Sensory Equipment	7,514	-	7,514
COVID 19	61,605	-	61,605
Premises and Staff	91,403	18,138	109,541
Inclusive Activities	47,721	10,319	58,040
	<u>208,243</u>	<u>28,457</u>	<u>236,700</u>
TOTAL FUNDS	<u>353,273</u>	<u>137,747</u>	<u>491,020</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
General Fund	205,187	(95,987)	109,289
Restricted Funds			
Sensory Equipment	-	-	-
Premises and Staff	182,729	(164,591)	18,138
Inclusive Activities	24,580	(11,595)	10,319
	<u>197,067</u>	<u>(176,186)</u>	<u>28,457</u>
TOTAL FUNDS	<u>311,539</u>	<u>(272,083)</u>	<u>137,747</u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Special Stars Foundation

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,977	14,474
Other trading activities		
Shop income	137,275	59,386
Bank Interest		
Deposit account interest	95	5
Charitable activities		
Fundraising	21,223	25,669
Events	11,046	3,287
Grants	213,664	208,718
	<u>245,933</u>	<u>237,674</u>
Total incoming resources	406,280	311,539
EXPENDITURE		
Charitable activities		
Office Running Costs	23,025	31,124
Stationery and Postage	671	542
Computer, Office Equipment & Software	1,692	6,721
Marketing and Promotion	1,474	2,163
Insurance	2,223	1,576
Trips and Events	23,194	18,314
Toys, Books & Sensory Equipment	3,992	9,701
Refreshments	357	296
Cost of Fundraising	79,648	44,387
Staff Costs	117,364	93,919
Staff Travel	406	643
Repairs and Maintenance	2,981	13,085
Subscriptions	3,064	1,293
Training and Course Fees	2,227	881
Bookkeeping	2,692	1,671
Vehicle expenses	-	980
Input tax pre reg	-	(4,735)
	<u>265,010</u>	<u>222,561</u>
Support costs		
Finance		
Improvements to property	1,375	1,090
Carried forward	1,375	1,090

This page does not form part of the statutory financial statements

Special Stars Foundation

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023	2022
	£	£
Finance		
Brought forward	1,375	1,090
Fixtures and fittings	2,150	2,011
Motor vehicles	1,594	1,992
	<u>5,119</u>	<u>5,093</u>
Governance costs		
Accountancy	3,301	2,677
Legal fees	-	83
Consultancy	-	2,216
	<u>3,301</u>	<u>4,976</u>
Total resources expended	<u>273,430</u>	<u>232,630</u>
Net income	<u><u>132,850</u></u>	<u><u>78,909</u></u>

This page does not form part of the statutory financial statements

SPECIAL STARS FOUNDATION

England & Wales - Charity number 1156237

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Special Stars Foundation**

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Special Stars Foundation
Contents of the Financial Statements
for the Year Ended 31 March 2022

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Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

Special Stars Foundation provides a diverse and vibrant range of inclusive opportunities for people with learning and physical disabilities who cannot access mainstream activities.

We aim to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We also offer a variety of learning opportunities, advice and support services for parent carers.

We have a large sensory room, which is fully wheelchair accessible with the provision of a mobile hoist, ensuring it is suitable for all ages and abilities. This fantastic facility is open to all residents across the Hull and East Yorkshire region.

In addition, we have recently developed a specialist shop which stocks sensory toys, communication aids, learning resources and specialist equipment. The shop was designed with disabled people in mind but is also open to the general public. The main aim of our shop is to provide disabled people with easy access to good quality specialist products at affordable prices. The small profit made in our shop goes back into our charity to support the continuation of our inclusive activities and support services.

Main objectives for the following year

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit.

The main objectives for 2022/23 are:

To continue to offer a wide and diverse range of inclusive, accessible and subsidised recreational and creative learning opportunities for disabled people and their families across Hull and East Yorkshire.

To continue to offer a variety of training, support and advice provisions for parent carers in the region, with the overall aim of improving the quality of life of people affected by disability.

To continue the provision of our Sensory Room for the public benefit of Hull and East Riding residents.

To continue to develop and expand our specialist shop, ensuring high-quality, disability-specific products are affordable and readily available.

Public benefit

Special Stars Foundation objectives are to relieve the needs of children and adults with additional needs and their families throughout the Hull and East Yorkshire region by providing, and assisting in the provision of, inclusive recreational activities and by providing support, training and practical advice for parent carers.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The Special Stars Foundation Board of Trustees is satisfied that in the financial year of 2021/22:

- Our work reflected our aims
- Our resources were well managed

During the financial year ending March 2022, we have provided the following activities:

For disabled children:

- Access to a free specialist equipment and sensory toy lending library
- 14 Hydrotherapy Swimming Sessions
- 3 Trips to Densholme Community Care Farm
- 7 'Sounding Special' Interactive Music Sessions
- 6 Inclusive Dance Workshops
- 3 Creative Craft Workshops
- 6 Inclusive Cooking Workshops
- 1 Pumpkin Carving Workshop
- 6 Inclusive Bowling Sessions
- 4 Inclusive Science Workshops
- 4 Interactive Llama Encounters
- 12 Home-school Social Groups
- 6 Summer Youth Clubs
- 4 Lego Club Workshops
- 1 Trip to Hull Truck Theatre (Inclusive Christmas Production)
- 1 Trip to Hull New Theatre (Inclusive Christmas Pantomime)
- 1 Trip to Alton Towers

For disabled adults:

- 5 'Sounding Special' Interactive Music Sessions
- 27 Creative Craft Workshops
- 3 Zoom Crafting Workshops
- 12 Inclusive Pottery Workshops
- 2 Inclusive Bowling Sessions
- 1 Inclusive Cooking Workshop
- 4 Interactive Llama Encounters
- 2 Inclusive Science Workshops
- 1 Pumpkin Carving Workshop

For parent carers:

- Expansion of our online shop providing heavily discounted sensory items and specialist disability-related products
- Provision of a daily 1-1 Advice Service (via telephone, email, social media and in person)
- 2 Virtual Carers Support Groups
- 4 E-learning Inductions
- 1 First Aid Training Course
- 4 Makaton Workshops
- 4 Aim Higher Support Groups
- 3 CISS Support Groups
- 7 1:1 CISS Support and Advice Sessions
- 1 Legal Seminar
- 2 Fostering Drop-ins
- 1 FASD Support Group
- 7 Parent Carer Craft Workshops
- 2 Inclusive Family Portrait Sessions

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

It is the aim of the Trustees to retain six months running costs (£60,000) in the unrestricted general fund to ensure a significant buffer to enable effective financial decision-making, rather than short term decisions and the Charity will work towards achieving this.

Principle Funding Sources

See note 7 of the notes to the accounts for a detailed explanation of the Charity's restricted funds.

FUTURE PLANS

Please see main objectives for the following year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement of disclosure of information to Independent Examiner

We, the Trustees of the Charity who held office at the date of approval of these financial statements, each confirm so far as we are aware that:

- There is no relevant information of which the Charity's Independent Examiner is unaware; and
- We have taken all the steps we ought to as Trustees to make ourselves aware of any relevant information and establish that the Charity Independent Examiners are aware of that information.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.
Signed on behalf of the Charity's Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156237

Principal address

Unit F24, 3rd Floor
Princes Quay
Hull
East Yorkshire
HU1 2PQ

Trustees

N Barnes
C Watson (resigned 15.5.22)
D Eade (resigned 11.4.22)
J Eade (resigned 2.5.22)
E Stubbins (resigned 26.7.22)
S Greene
K Mouatt (appointed 17.8.22)
O Collier (appointed 26.7.22)
J Barker (appointed 26.9.22)
K Clark (appointed 29.9.22)

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ



Approved by order of the board of trustees on and signed on its behalf by:

21.11.22

.....
N Barnes - Trustee

**Independent Examiner's Report to the Trustees of
Special Stars Foundation**

Independent examiner's report to the trustees of Special Stars Foundation

I report to the charity trustees on my examination of the accounts of Special Stars Foundation (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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



Richard D Lacey
ICAEW
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 08/12/2022

Special Stars Foundation

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,625	5,849	14,474	15,888
Charitable activities					
Charitable		46,457	191,217	237,674	288,371
Other trading activities	3	59,386	-	59,386	100,160
Bank Interest	4	5	-	5	11
Total		<u>114,473</u>	<u>197,066</u>	<u>311,539</u>	<u>404,430</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>45,749</u>	<u>186,881</u>	<u>232,630</u>	<u>220,066</u>
NET INCOME		68,724	10,185	78,909	184,364
RECONCILIATION OF FUNDS					
Total funds brought forward		76,307	198,057	274,364	90,000
TOTAL FUNDS CARRIED FORWARD		<u><u>145,031</u></u>	<u><u>208,242</u></u>	<u><u>353,273</u></u>	<u><u>274,364</u></u>

The notes form part of these financial statements

Special Stars Foundation

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	17,579	2,236	19,815	2,236
CURRENT ASSETS					
Stocks	10	12,954	-	12,954	-
Debtors	11	9,238	-	9,238	167
Cash at bank and in hand		105,736	206,007	311,743	273,982
		<u>127,928</u>	<u>206,007</u>	<u>333,935</u>	<u>274,149</u>
CREDITORS					
Amounts falling due within one year	12	(477)	-	(477)	(2,021)
		<u>127,451</u>	<u>206,007</u>	<u>333,458</u>	<u>272,128</u>
NET CURRENT ASSETS					
		<u>145,030</u>	<u>208,243</u>	<u>353,273</u>	<u>274,364</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>145,030</u>	<u>208,243</u>	<u>353,273</u>	<u>274,364</u>
NET ASSETS					
		<u>145,030</u>	<u>208,243</u>	<u>353,273</u>	<u>274,364</u>
FUNDS					
	13			145,030	76,307
Unrestricted funds				208,243	198,057
Restricted funds				<u>353,273</u>	<u>274,364</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 21.11.22 and were signed on its behalf by:



N Barnes - Trustee

Special Stars Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities. The charity registered for VAT in March 2021, the only costs subject to VAT are any costs relating to shop activities and events.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Financial instruments and estimates and judgements

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Trustees' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Trustees do not consider there to be any material estimates and judgements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	14,474	15,888

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	59,386	100,160

4. BANK INTEREST

	2022	2021
	£	£
Deposit account interest	5	11

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Fundraising	Charitable	25,669	12,126
Events	Charitable	3,287	129
Grants	Charitable	208,718	276,116
		<u>237,674</u>	<u>288,371</u>

Grants received above £1,500, are as follows:

	2022	2021
Albert Hunt Trust	-	2,000
Anna Maria Trust	8,872	9,523
Arts Council	-	8,650
B&Q	4,500	-
Bailey Thomas Fund	-	4,000
Co-op LCF	-	2,132
D'Oyly Carte	2,000	-
Edward Gostling Foundation	-	10,000
Employment Allowance	4,000	-
ESC Lottery Fund	-	6,235
Happy Days	2,190	-

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

Hedley Foundation	2,000	-
Help for Health	5,712	-
HMRC JRS Grants	11,526	27,656
Hull City Council	-	10,000
Percy Bilton	-	2,385
Princes Charities	-	4,959
Sir James Reckitt Trust	3,000	-
Slyvia Adams	-	6,000
Stadium Charitable Trust	-	2,000
The Morrison Foundation	-	4,415
The National Lottery Community Fund Trust	157,448	162,001
The Toy Trust	-	5,000
	201,248	266,956
	201,248	266,956

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

	2022	2021
Gross Wages	86,325	83,279
Employers NI	5,792	8,858
Employers Pension	1,802	4,028
	93,919	96,165
	93,919	96,165

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

	2022	2021
Staff	9	10
	9	10
	9	10

No employees received emoluments in excess of £60,000.

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,490	4,398	15,888
Charitable activities			
Charitable	54,796	233,575	288,371
Other trading activities	100,160	-	100,160
Bank Interest	11	-	11
Total	<u>166,457</u>	<u>237,973</u>	<u>404,430</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>114,134</u>	<u>105,932</u>	<u>220,066</u>
NET INCOME	52,323	132,041	184,364
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>23,985</u>	<u>66,015</u>	<u>90,000</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>76,308</u></u>	<u><u>198,056</u></u>	<u><u>274,364</u></u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	-	2,795	-	2,795
Additions	<u>5,452</u>	<u>7,260</u>	<u>9,960</u>	<u>22,672</u>
At 31 March 2022	<u>5,452</u>	<u>10,055</u>	<u>9,960</u>	<u>25,467</u>
DEPRECIATION				
At 1 April 2021	-	559	-	559
Charge for year	<u>1,090</u>	<u>2,011</u>	<u>1,992</u>	<u>5,093</u>
At 31 March 2022	<u>1,090</u>	<u>2,570</u>	<u>1,992</u>	<u>5,652</u>
NET BOOK VALUE				
At 31 March 2022	<u><u>4,362</u></u>	<u><u>7,485</u></u>	<u><u>7,968</u></u>	<u><u>19,815</u></u>
At 31 March 2021	<u><u>-</u></u>	<u><u>2,236</u></u>	<u><u>-</u></u>	<u><u>2,236</u></u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. STOCKS			
		2022	2021
		£	£
Stocks		12,954	-
		<u>12,954</u>	<u>-</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
Trade debtors		-	71
Other debtors		3,922	96
VAT		1,721	-
Prepayments		3,595	-
		<u>9,238</u>	<u>167</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2022	2021
		£	£
Trade creditors		63	1,839
Taxation and social security		414	182
		<u>477</u>	<u>2,021</u>
13. MOVEMENT IN FUNDS			
		Net	
		Movement in	
	At 1.4.21	Funds	At 31.3.22
	£	£	£
Unrestricted Funds			
General Fund	76,307	68,723	145,030
Restricted Funds			
Sensory Equipment	7,322	192	7,514
COVID 19	61,605	-	61,605
Premises and Staff	96,494	(5,091)	91,403
Inclusive Activities	32,636	15,085	47,721
	<u>198,057</u>	<u>10,186</u>	<u>208,243</u>
TOTAL FUNDS	<u>274,364</u>	<u>78,909</u>	<u>353,273</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
General Fund	114,472	(45,749)	68,723

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

Restricted Funds

Sensory Equipment	3,514	(3,322)	192
Premises and Staff	168,973	(174,064)	(5,091)
Inclusive Activities	24,580	(9,495)	15,085
	<u>197,067</u>	<u>(186,881)</u>	<u>10,186</u>
TOTAL FUNDS	<u><u>311,539</u></u>	<u><u>(232,630)</u></u>	<u><u>78,909</u></u>

14. RELATED PARTY DISCLOSURES

One of the Trustees is employed by the Foundation as Charity Manager. Mrs N Barnes Charity Manager received £35,072.83 (gross) within the year. Specific permission has been granted by the Charity Commission for this trustee to be employed by the Charity.

Special Stars Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,474	15,888
Other trading activities		
Shop income	59,386	100,160
Bank Interest		
Deposit account interest	5	11
Charitable activities		
Fundraising	25,669	12,126
Events	3,287	129
Grants	208,718	276,116
	<u>237,674</u>	<u>288,371</u>
Total incoming resources	311,539	404,430
EXPENDITURE		
Charitable activities		
Office Running Costs	31,124	21,952
Stationery and Postage	542	230
Computer, Office Equipment & Software	6,721	5,310
Marketing and Promotion	2,163	1,382
Insurance	1,576	1,585
Trips and Events	18,314	6,489
Toys, Books & Sensory Equipment	9,701	4,608
Refreshments	296	55
Cost of Fundraising	44,387	73,960
Staff Costs	93,919	96,165
Staff Travel	643	404
Repairs and Maintenance	13,085	3,108
Subscriptions	1,293	881
Training and Course Fees	881	30
Bookkeeping	1,671	1,890
Vehicle expenses	980	-
Input tax pre reg	(4,735)	-
	<u>222,561</u>	<u>218,049</u>
Support costs		
Finance		
Improvements to property	1,090	-
Carried forward	1,090	-

This page does not form part of the statutory financial statements

Special Stars Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022	2021
	£	£
Finance		
Brought forward	1,090	-
Fixtures and fittings	2,011	559
Motor vehicles	1,992	-
	<hr/>	<hr/>
	5,093	559
Governance costs		
Accountancy	2,677	1,458
Legal fees	83	-
Consultancy	2,216	-
	<hr/>	<hr/>
	4,976	1,458
Total resources expended	<hr/>	<hr/>
	232,630	220,066
Net income	<hr/>	<hr/>
	78,909	184,364
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

SPECIAL STARS FOUNDATION

England & Wales - Charity number 1156237

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Special Stars Foundation**

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Special Stars Foundation
Contents of the Financial Statements
for the Year Ended 31 March 2021

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16
Detailed Statement of Financial Activities	17 to 18

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

Special Stars Foundation's objectives are;

Special Stars Foundation provides a diverse and vibrant range of inclusive opportunities for people with learning and physical disabilities who cannot access mainstream activities.

Our aim is to reduce social isolation, provide meaningful experiences, build confidence and develop new skills. We also offer a variety of learning opportunities, advice and support services for parent carers.

Main objectives for the following year

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit.

The main objectives for 2021/22 are:

To continue to offer a wide and diverse range of inclusive, accessible and subsidised recreational and creative learning opportunities for disabled people and their families across Hull and East Yorkshire.

To continue to offer a variety of training, support and advice provisions for parent carers in the region, with the overall aim of improving the quality of life of people affected by disability.

Public benefit

Special Stars Foundation objectives are to relieve the needs of children and adults with additional needs and their families throughout the Hull and East Yorkshire region by providing, and assisting in the provision of, inclusive recreational activities and by providing support, training and practical advice for parent carers.

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The Special Stars Foundation Board of Trustees is satisfied that in the financial year of 2020/21:

- Our work reflected our aims
- Our resources were well managed

During the financial year ending March 2021, we have had to quickly adapt to the barriers the COVID19 pandemic has presented. We developed a 'COVID19 Response' to the pandemic and were able to provide the following services:

For disabled children:

- Access to a free specialist equipment and sensory toy lending library
- Boxes of Happiness Wellbeing Project
- Mental Health Workshops via Zoom
- YouTube channel featuring local artists and musicians for families to enjoy at home

For disabled adults:

- Arts and Craft Workshops (via Zoom)
- Boxes of Happiness Wellbeing Project
- Social and support groups (via Zoom)
- YouTube channel featuring local artists and musicians for families to enjoy at home

For parent carers:

- Expansion of our online shop providing heavily discounted sensory items and specialist disability related products
- Support Groups (via Microsoft Teams)
- Facilitated new e-learning inductions
- 1-1 Advice Service (via telephone, email and social media)

FINANCIAL REVIEW

Reserves policy

It is the aim of the Trustees to retain three months running costs in the unrestricted general fund to ensure a significant buffer to enable effective financial decision-making, rather than short term decisions and the Charity will work towards achieving this.

Principle Funding Sources

See note 7 of the notes to the accounts for a detailed explanation of the Charity's restricted funds.

FUTURE PLANS

Please see main objectives for the following year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Special Stars Foundation is a Charitable Incorporated Organisation, registered with the Charity Commission on 18th March 2014.

Special Stars Foundation

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees form the Executive Committee of the Charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity. All members are circulated with invitations to nominate Trustees in advance of the AGM.

The Constitution states there must be a minimum of three charity Trustees, and there is no maximum number of Trustees

At every AGM, one-third of Trustees must retire from office.

The Executive Committee may co-opt new Charity Trustees at any time. Co-opted members shall retire at the next AGM following appointment and should not be counted for the purpose of determining which of the Charity Trustees is to retire by rotation at that meeting.

Any person who retires as a Charity Trustee is eligible for reappointment.

Organisational structure

The Board of Trustees manages the Charity and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and minuted. The Board of Trustees holds a minimum of four meetings per year.

Induction and training of new trustees

New Trustees undergo induction training. The induction includes a discussion about the role and responsibilities of Trustees, the activities, aims and objectives of the Charity, the structure and organisation, Board of Trustees and general procedures of the organisation.

New Trustees are introduced to members of staff and other Trustees and are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Constitution, the latest statutory Financial Statements, Annual Report, and financial reports provided to the Board of Trustees. Any additional training required by the new Trustees will be identified during induction and may be requested at any point by new and existing Trustees, where it is considered useful to their role as Trustee.

Risk management

The major risks, to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. All systems and procedures are reviewed regularly to ensure they meet Charity law and our own organisation's aims and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156237

Principal address

171 High Street
Hull
East Yorkshire
HU1 1NE

Trustees

N Barnes
C Watson
D Eade
J Eade
E Stubbins
L Wise (resigned 16.2.21)
S Greene

Special Stars Foundation
Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on16.09.21..... and signed on its behalf by:



.....
Chair of Trustees

**Independent Examiner's Report to the Trustees of
Special Stars Foundation**

Independent examiner's report to the trustees of Special Stars Foundation

I report to the charity trustees on my examination of the accounts of Special Stars Foundation (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

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

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



Richard D Lacey
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 16/9/21.....

Special Stars Foundation

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,490	4,398	15,888	35,561
Charitable activities					
Charitable	5	54,796	233,575	288,371	187,982
Other trading activities	3	100,160	-	100,160	14,726
Bank Interest	4	11	-	11	14
Total		<u>166,457</u>	<u>237,973</u>	<u>404,430</u>	<u>238,283</u>
EXPENDITURE ON					
Charitable activities					
Charitable		114,134	105,932	220,066	203,813
NET INCOME		<u>52,323</u>	<u>132,041</u>	<u>184,364</u>	<u>34,470</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		23,985	66,015	90,000	55,530
TOTAL FUNDS CARRIED FORWARD		<u><u>76,308</u></u>	<u><u>198,056</u></u>	<u><u>274,364</u></u>	<u><u>90,000</u></u>

The notes form part of these financial statements

Special Stars Foundation

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	-	2,236	2,236	-
CURRENT ASSETS					
Debtors	9	168	-	168	-
Cash at bank and in hand		78,160	195,821	273,981	91,072
		<u>78,328</u>	<u>195,821</u>	<u>274,149</u>	<u>91,072</u>
CREDITORS					
Amounts falling due within one year	10	(2,021)	-	(2,021)	(1,072)
NET CURRENT ASSETS		<u>76,307</u>	<u>195,821</u>	<u>272,128</u>	<u>90,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,307</u>	<u>198,057</u>	<u>274,364</u>	<u>90,000</u>
NET ASSETS		<u>76,307</u>	<u>198,057</u>	<u>274,364</u>	<u>90,000</u>
FUNDS					
Unrestricted funds	11			76,307	23,985
Restricted funds				198,057	66,015
TOTAL FUNDS				<u>274,364</u>	<u>90,000</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16.09.21 and were signed on its behalf by:



Chair of Trustees

The notes form part of these financial statements

Special Stars Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities. The charity registered for VAT in March 2021, the only costs subject to VAT are any costs relating to shop activities and events.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	15,888	35,561

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

3.	OTHER TRADING ACTIVITIES	2021	2020
		£	£
	Shop income	100,160	14,726
		<u> </u>	<u> </u>
4.	BANK INTEREST	2021	2020
		£	£
	Deposit account interest	11	14
		<u> </u>	<u> </u>
5.	INCOME FROM CHARITABLE ACTIVITIES	2021	2020
		£	£
	Fundraising Activity		
	Charitable	12,126	53,361
	Events Charitable	129	9,150
	Grants Charitable	276,116	125,471
		<u> </u>	<u> </u>
		288,371	187,982
		<u> </u>	<u> </u>

Grants received above £1,500, are as follows:

	£
Albert Hunt Trust	2,000
Bailey Thomas Fund	4,000
The National Lottery Community Fund	162,001
Princes Charities	4,959
Stadium Charitable Trust	2,000
Anna Maria Trust	9,523
Edward Gostling Foundation	10,000
Sylvia Adams Trust	6,000
ESC Lottery Fund	6,235
Arts Council	8,650
Hull City Council	10,000
The Toy Trust	5,000
The Morrison Foundation	4,416
Co-op LCF	2,132
Percy Bilton	2,385
HMRC JRS Grants	27,656
	<u> </u>
	266,957
	<u> </u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,559	2,002	35,561
Charitable activities			
Charitable	72,171	115,811	187,982
Other trading activities	14,726	-	14,726
Bank Interest	14	-	14
Total	<u>120,470</u>	<u>117,813</u>	<u>238,283</u>
EXPENDITURE ON			
Charitable activities			
Charitable	107,271	96,542	203,813
NET INCOME	<u>13,199</u>	<u>21,271</u>	<u>34,470</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>10,786</u>	<u>44,744</u>	<u>55,530</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>23,985</u></u>	<u><u>66,015</u></u>	<u><u>90,000</u></u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	2,795
	<u> </u>
DEPRECIATION	
Charge for year	559
	<u> </u>
NET BOOK VALUE	
At 31 March 2021	2,236
	<u> </u>
At 31 March 2020	-
	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	72	-
Other debtors	96	-
	<u> </u>	<u> </u>
	168	-
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,839	1,072
Taxation and social security	182	-
	<u> </u>	<u> </u>
	2,021	1,072
	<u> </u>	<u> </u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	23,985	52,322	76,307
Restricted funds			
Makaton	5,175	4,416	9,591
Theatre	4,731	(404)	4,327
Premises + Staff	33,969	62,525	96,494
Hydrotherapy	652	-	652
Physiotherapy	1,188	-	1,188
Social and Crafts Group	12,408	3,900	16,308
Covid 19	-	61,605	61,605
Training	326	-	326
Day Trips	244	-	244
Sensory Equipment	7,322	-	7,322
	<u>66,015</u>	<u>132,042</u>	<u>198,057</u>
TOTAL FUNDS	<u>90,000</u>	<u>184,364</u>	<u>274,364</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,457	(114,135)	52,322
Restricted funds			
Makaton	4,416	-	4,416
Theatre	-	(404)	(404)
Premises + Staff	161,999	(99,474)	62,525
Social and Crafts Group	3,900	-	3,900
Covid 19	65,869	(4,264)	61,605
Lending Library	1,789	(1,789)	-
	<u>237,973</u>	<u>(105,931)</u>	<u>132,042</u>
TOTAL FUNDS	<u>404,430</u>	<u>(220,066)</u>	<u>184,364</u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	10,786	13,199	23,985
Restricted funds			
Sunday Club	11,798	(11,798)	-
Lightwater Valley Trip	125	(125)	-
Makaton	-	5,175	5,175
Clothworkers Foundation	1,237	(1,237)	-
Theatre	5,641	(910)	4,731
Premises + Staff	22,023	11,946	33,969
Hydrotherapy	576	76	652
Physiotherapy	1,650	(462)	1,188
Social and Crafts Group	1,694	10,714	12,408
Training	-	326	326
Day Trips	-	244	244
Sensory Equipment	-	7,322	7,322
	<u>44,744</u>	<u>21,271</u>	<u>66,015</u>
TOTAL FUNDS	<u>55,530</u>	<u>34,470</u>	<u>90,000</u>

Special Stars Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,470	(107,271)	13,199
Restricted funds			
Sunday Club	1,919	(13,717)	(11,798)
Lightwater Valley Trip	-	(125)	(125)
Makaton	9,996	(4,821)	5,175
Clothworkers Foundation	-	(1,237)	(1,237)
Theatre	-	(910)	(910)
Premises + Staff	77,329	(65,383)	11,946
Hydrotherapy	3,175	(3,099)	76
Physiotherapy	1	(463)	(462)
Social and Crafts Group	12,214	(1,500)	10,714
Adult Crafts	3,357	(3,357)	-
Training	1,000	(674)	326
Day Trips	1,500	(1,256)	244
Sensory Equipment	7,322	-	7,322
	<u>117,813</u>	<u>(96,542)</u>	<u>21,271</u>
TOTAL FUNDS	<u><u>238,283</u></u>	<u><u>(203,813)</u></u>	<u><u>34,470</u></u>

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	10,786	65,521	76,307
Restricted funds			
Sunday Club	11,798	(11,798)	-
Lightwater Valley Trip	125	(125)	-
Makaton	-	9,591	9,591
Clothworkers Foundation	1,237	(1,237)	-
Theatre	5,641	(1,314)	4,327
Premises + Staff	22,023	74,471	96,494
Hydrotherapy	576	76	652
Physiotherapy	1,650	(462)	1,188
Social and Crafts Group	1,694	14,614	16,308
Covid 19	-	61,605	61,605
Training	-	326	326
Day Trips	-	244	244
Sensory Equipment	-	7,322	7,322
	44,744	153,313	198,057
TOTAL FUNDS	55,530	218,834	274,364

Special Stars Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,927	(221,406)	65,521
Restricted funds			
Sunday Club	1,919	(13,717)	(11,798)
Lightwater Valley Trip	-	(125)	(125)
Makaton	14,412	(4,821)	9,591
Clothworkers Foundation	-	(1,237)	(1,237)
Theatre	-	(1,314)	(1,314)
Premises + Staff	239,328	(164,857)	74,471
Hydrotherapy	3,175	(3,099)	76
Physiotherapy	1	(463)	(462)
Social and Crafts Group	16,114	(1,500)	14,614
Covid 19	65,869	(4,264)	61,605
Adult Crafts	3,357	(3,357)	-
Training	1,000	(674)	326
Day Trips	1,500	(1,256)	244
Sensory Equipment	7,322	-	7,322
Lending Library	1,789	(1,789)	-
	355,786	(202,473)	153,313
TOTAL FUNDS	642,713	(423,879)	218,834

12. RELATED PARTY DISCLOSURES

Two of the Trustees are employed by the Foundation as Charity Manager and Deputy Charity Manager. Mrs N Barnes Charity Manager received £34,451.30 (gross) and Mrs C Watson Deputy Charity Manager received £28,982.83 (gross). Specific permission has been granted by the Charity Commission for these trustees to be employed by the Charity.

Special Stars Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,888	35,561
Other trading activities		
Shop income	100,160	14,726
Bank Interest		
Deposit account interest	11	14
Charitable activities		
Fundraising	12,126	53,361
Events	129	9,150
Grants	276,116	125,471
	<u>288,371</u>	<u>187,982</u>
Total incoming resources	404,430	238,283
EXPENDITURE		
Charitable activities		
Room Hire	-	1,070
Office Running Costs	21,952	25,722
Stationery and Postage	230	1,559
Computer, Office Equipment & Software	5,310	14,986
Marketing and Promotion	1,382	3,741
Insurance	1,585	1,562
Trips and Events	6,489	48,659
Toys, Books & Sensory Equipment	4,608	816
Refreshments	55	885
Cost of Fundraising	73,960	2,795
Staff Costs	96,165	95,321
Staff Travel	404	115
Repairs and Maintenance	3,108	1,204
Subscriptions	881	699
Training and Course Fees	30	674
Bookkeeping	1,890	2,601
	<u>218,049</u>	<u>202,409</u>
Support costs		
Finance		
Fixtures and fittings	559	-

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Special Stars Foundation

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021	2020
	£	£
Finance		
Governance costs		
Accountancy	1,458	1,404
Total resources expended	<u>220,066</u>	<u>203,813</u>
Net income	<u>184,364</u>	<u>34,470</u>

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