

**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
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for the Year Ended 31 March 2021

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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	11				
Unrestricted funds				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

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
	<u>15,888</u>	<u>35,561</u>

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>100,160</u>	<u>14,726</u>

4. BANK INTEREST

	2021	2020
	£	£
Deposit account interest	11	14
	<u>11</u>	<u>14</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Fundraising	Charitable	12,126	53,361
Events	Charitable	129	9,150
Grants	Charitable	276,116	125,471
		<u>288,371</u>	<u>187,982</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>266,957</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	120,470	117,813	238,283
EXPENDITURE ON			
Charitable activities			
Charitable	107,271	96,542	203,813
NET INCOME	13,199	21,271	34,470
RECONCILIATION OF FUNDS			
Total funds brought forward	10,786	44,744	55,530
TOTAL FUNDS CARRIED FORWARD	23,985	66,015	90,000

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
DEPRECIATION	
Charge for year	559
NET BOOK VALUE	
At 31 March 2021	2,236
At 31 March 2020	-

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	72	-
Other debtors	96	-
	168	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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><u>55,530</u></u>	<u><u>34,470</u></u>	<u><u>90,000</u></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
	<u>44,744</u>	<u>153,313</u>	<u>198,057</u>
TOTAL FUNDS	<u><u>55,530</u></u>	<u><u>218,834</u></u>	<u><u>274,364</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 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)	-
	<u>355,786</u>	<u>(202,473)</u>	<u>153,313</u>
TOTAL FUNDS	<u>642,713</u>	<u>(423,879)</u>	<u>218,834</u>

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	-

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 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><u>184,364</u></u>	<u><u>34,470</u></u>

This page does not form part of the statutory financial statements