

**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
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for the Year Ended 31 March 2022

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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**

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
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)
NET CURRENT ASSETS		<u>127,451</u>	<u>206,007</u>	<u>333,458</u>	<u>272,128</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				
Unrestricted funds				145,030	76,307
Restricted funds				208,243	198,057
TOTAL FUNDS				<u>353,273</u>	<u>274,364</u>

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

The notes form part of these financial statements

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
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	59,386	100,160
	<u> </u>	<u> </u>

4. BANK INTEREST

	2022	2021
	£	£
Deposit account interest	5	11
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

	2022	2021
Staff	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	23,985	66,015	90,000
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

	At 1.4.21	Net Movement in 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>
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TOTAL FUNDS

	<u>311,539</u>	<u>(232,630)</u>	<u>78,909</u>
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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	-
	<u>5,093</u>	<u>559</u>
Governance costs		
Accountancy	2,677	1,458
Legal fees	83	-
Consultancy	2,216	-
	<u>4,976</u>	<u>1,458</u>
Total resources expended	<u>232,630</u>	<u>220,066</u>
Net income	<u><u>78,909</u></u>	<u><u>184,364</u></u>

This page does not form part of the statutory financial statements