

# STARS COMMUNITY CREATIONS

England & Wales · Charity number 1172806

## Details

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Other names	STARS
Status	Registered
Legal form	CIO
Registered	2017-04-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	10 Garth Drive Brackla Industrial Estate Bridgend CF31 2AQ
Phone	01656 333023
Email	<a href="mailto:charity@starscare.co.uk">charity@starscare.co.uk</a>
Website	<a href="https://en-gb.facebook.com/pages/category/Nonprofit-Organization/STARS-Community-Creations-1133460626720183/">https://en-gb.facebook.com/pages/category/Nonprofit-Organization/STARS-Community-Creations-1133460626720183/</a>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE RELIEF OF THOSE WHO ARE IN NEED BY REASON OF LEARNING DIFFICULTIES AND/OR MENTAL HEALTH ISSUES BY THE PROVISION OF SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY.

**Activities:** STARS Community Creations is a community hub for individuals with learning disabilities and/or mental health issues in the Bridgend area. The charity is named STARS, which stands for Skills, Training, Assessment, Resources and Services. These are all things that users of the STARS centre can access.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

## Geography

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- Bridgend

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,250	£1,060	-	-
2024-04-30	£150	£124	-	-
2023-04-30	£0	£562	-	-
2022-04-30	£1	£1,581	-	-
2021-04-30	£1,677	£29,704	-	-

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## Trustees

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Name	Role	Appointed
<b>Lisa Sage</b>	Chair	2017-04-28
ROBERT SAGE		2017-04-28
Rhiannon Quick		2017-04-28

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**STARS COMMUNITY CREATIONS**

England & Wales - Charity number 1172806

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# Accounts

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TUNGSTEN  
SOLID BUSINESS SOLUTIONS

**STARS COMMUNITY CREATIONS  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

Tungsten Corporate Solutions Ltd  
Cardiff Arms Park  
Westgate Street  
Cardiff  
CF10 1JA

## Stars Community Creations Contents

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The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	8

# **Stars Community Creations Trustees' Report For The Year Ended 30 April 2025**

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The trustees present their report and the financial statements for the year ended 30 April 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The object of the CIO is for public benefit, specifically the relief of those who are in need by reason of disability or ill-health through the provision of support and activities which develop their skills, capacities, and capabilities to enable them to participate in society.

### **Public Benefit**

The Charity provides quality, valued daily activities and work related and social opportunities for people with learning difficulties and/or mental health issues. These activities enable the beneficiaries to gain new skills for obtaining work and to assist with independent living. The Charity provides a schedule of events including keep fit/exercise sessions, talks on healthcare/well-being, cooking activities, craft workshops and gardening. In addition, sessions are held whereby beneficiaries can design and make assorted items. These items are sold in the Charity's on-site shop, to local businesses, individuals and at craft events, with profits being put back into the Charity. Beneficiaries are also involved in the packaging, marketing, and sale process of the items. Techniques and skills learnt include safe use of relevant machinery and tools, hand-eye coordination (for example when making jewellery items) and other practical skills. These activities teach beneficiaries the following techniques and skills which assist them to gain employment opportunities: Screen printing - learning the techniques of screen printing to customise bags/clothes. Laser cutting - training on how to use a laser cutter to make items such as seasonal and hanging decorations. Jewellery and crafts - training on how to use the tools and equipment necessary to design and make jewellery and craft items. The cooking group teaches beneficiaries how to make healthy, nutritious meals. Beneficiaries are taught the importance of hygiene and food safety in the kitchen. Gardening group - opportunity to work outdoors in the Charity's multi-sensory, garden, where beneficiaries learn how to grow and nurture flowers and vegetables. The Charity receives referrals from various organisations, including Bridgend County Borough Council, local hospitals (i.e., Glanrhyd) and other charities such as Mims, Cartrefi Cymru and Drive.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## **Reference and Administrative Details**

### **Trustees**

Mr Robert Sage  
Mrs Lisa Sage  
Ms Rhiannon Quick

### **Charity Number**

1172806

### **Principal Address**

Unit 10 Garth Drive  
Brackla Industrial Estate  
Brackla  
Bridgend  
CF31 2AQ

### **Independent Examiner**

Michelle Perkins CIMA  
Tungsten Corporate Solutions Ltd  
Cardiff Arms Park  
Westgate Street  
Cardiff  
CF10 1JA

**Stars Community Creations  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Rob Sage (Feb 28, 2026 13:50:55 GMT)

Mr Robert Sage

Trustee

27/02/2026

**Stars Community Creations  
Independent Examiner's Report to the Trustees of Stars Community Creations  
For The Year Ended 30 April 2025**

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I report to the trustees on my examination of the accounts of Stars Community Creations (the Trust) for the year ended 30 April 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Michelle Perkins CIMA  
27/02/2026  
Cardiff Arms Park  
Westgate Street  
Cardiff  
CF10 1JA

**Stars Community Creations  
Statement of Financial Activities  
For The Year Ended 30 April 2025**

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	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	1,250	150
<b>EXPENDITURE ON:</b>			
Raising funds	<b>4</b>	(1,060)	(124)
<b>NET INCOME</b>		190	26
<b>NET MOVEMENT IN FUNDS</b>		190	26
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		100	74
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8</b>	290	100

The notes on pages 6 to 7 form part of these financial statements.

**Stars Community Creations  
Statement of Financial Position  
As At 30 April 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		290	100
		290	100
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		290	100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		290	100
<b>NET ASSETS</b>			
		290	100
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		290	100
<b>TOTAL FUNDS</b>	<b>8</b>	290	100

On behalf of the board



[Rob Sage \(Feb 28, 2026 13:50:55 GMT\)](#)

Mr Robert Sage

Trustee  
27/02/2026

The notes on pages 6 to 7 form part of these financial statements.

**Stars Community Creations  
Notes to the Financial Statements  
For The Year Ended 30 April 2025**

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**1. General Information**

Stars Community Creations is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1172806. The principal address is Unit 10 Garth Drive , Brackla Industrial Estate , Brackla, Bridgend, CF31 2AQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

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.

**2.3. Resources Expended**

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, or the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	1,250	150

**4. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	100	960	1,060

	<b>2024</b>
	<b>Activities undertaken directly</b>
	<b>£</b>
Raising funds	124

**Stars Community Creations**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**5. Support Costs**

	<b>2025</b> <b>Raising funds</b> <b>£</b>
Governance costs	<u>960</u>

**6. Independent Examiner's Remuneration**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Independent examination of the financial statements	<u>960</u>	<u>-</u>

**7. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**8. Movement in Funds**

	<b>As at 1 May 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	100	1,250	(1,060)	290
<b>Total funds</b>	<u>100</u>	<u>1,250</u>	<u>(1,060)</u>	<u>290</u>

	<b>As at 1 May 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	74	150	(124)	100
<b>Total funds</b>	<u>74</u>	<u>150</u>	<u>(124)</u>	<u>100</u>

**9. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**10. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Stars Community Creations  
Detailed Statement of Financial Activities  
For The Year Ended 30 April 2025**

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	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	1,250	150
	1,250	150
	1,250	150
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Support and administration costs	(96)	(84)
Bank charges	(4)	(40)
Independent examiner's fees	(960)	-
	(1,060)	(124)
	(1,060)	(124)
<b>NET INCOME</b>	190	26

**STARS COMMUNITY CREATIONS**

England & Wales - Charity number 1172806

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# Accounts

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REGISTERED COMPANY NUMBER: CE010203 (England and Wales)  
REGISTERED CHARITY NUMBER: 1172806

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2024  
FOR  
STARS COMMUNITY CREATIONS**

Tungsten Corporate Solutions  
Cardiff Arms Park  
Westgate Street  
Cardiff  
CF10 1JA

STARS COMMUNITY CREATIONS

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FOR THE YEAR ENDED 30TH APRIL 2024

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## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements or the charity for the year ended 30th April 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 aim

The object of the CIO is, for the public benefit, the relief of those who are in need by reason of disability or ill-health by the provision of support and activities which develop their skills, capacities, and capabilities to enable them to participate in society.

#### Significant activities

The Charity provides quality, valued daily activities and work related and social opportunities for people with learning difficulties and/or mental health issues. These activities enable the beneficiaries to gain new skills for obtaining work and to assist with independent living. The Charity provides a schedule of events including keep fit/exercise sessions, talks on healthcare/well-being, cooking activities, craft workshops and gardening. In addition, sessions are held whereby beneficiaries can design and make assorted items. These items are sold in the Charity's on-site shop, to local businesses, individuals and at craft events, with profits being put back into the Charity. Beneficiaries are also involved in the packaging, marketing, and sale process of the items. Techniques and skills learnt include safe use of relevant machinery and tools, hand-eye coordination (for example when making jewellery items) and other practical skills. These activities teach beneficiaries the following techniques and skills which assist them to gain employment opportunities: Screen printing - learning the techniques of screen printing to customise bags/clothes. Laser cutting - training on how to use a laser cutter to make items such as seasonal and hanging decorations. Jewellery and crafts - training on how to use the tools and equipment necessary to design and make jewellery and craft items. The cooking group teaches beneficiaries how to make healthy, nutritious meals. Beneficiaries are taught the importance of hygiene and food safety in the kitchen. Gardening group - opportunity to work outdoors in the Charity's multi-sensory, garden, where beneficiaries learn how to grow and nurture flowers and vegetables. The Charity receives referrals from various organisations, including Bridgend County Borough Council, local hospitals (i.e., Glanrhyd) and other charities such as Mims, Cartrefi Cymru and Drive.

### FINANCIAL REVIEW

#### Reserves policy

The charity maintains a small reserve to pay for resources for a six-month period.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CEO 10203 (England and Wales)

#### Registered Charity number

1172806

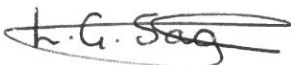
#### Registered office

Heol y Mor  
St Brides Major Bridgend  
CF32 0SD

#### Trustees

R Quick  
LG Sage  
R Sage

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



L G Sage - Trustee

STARS COMMUNITY CREATIONS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE  
YEAR ENDED 30TH APRIL 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>150</b>		150	0
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Expenditure on charitable activities		124		124	562
<b>NET INCOME/(EXPENDITURE)</b>		<b>26</b>		<b>26</b>	<b>(562)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>74</b>		<b>74</b>	<b>636</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>100</b>		<b>100</b>	<b>74</b>

STARS COMMUNITY CREATIONS

BALANCE SHEET  
30TH APRIL 2024

	Notes	2024 £	2024 £
<b>CURRENT ASSETS</b>			
Cash at bank		100	74
<b>NET CURRENT ASSETS</b>		100	74
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		100	74
<b>NET ASSETS</b>		100	74
<b>FUNDS</b>	7		
Unrestricted funds		100	74
<b>TOTAL FUNDS</b>		100	74

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affair, of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance- with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements. so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable company subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21.10.24 and were signed on its behalf by:



L G Sage - Trustee

The notes form part of these financial statements

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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, or the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gifts	150	-
Grants	0	-
<b>Total</b>	<b>150</b>	<b>-</b>

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2024**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs £	Totals £
Expenditure on charitable activities	31	93	124

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th April 2024 nor for the year ended 30th April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th April 2024 nor for the year ended 30th April 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	150		150
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	124		124
<b>NET INCOME/(EXPENDITURE)</b>	<b>26</b>		<b>26</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>74</b>		<b>74</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>100</b>		<b>100</b>

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	<b>2024</b> Total funds £	2023 Total Funds £
Current assets	100		100	74

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2024**

**7. MOVEMENT IN FUNDS**

	At 1/5/23 £	Net movement in funds £	At 30/4/24 £
<b>Unrestricted funds</b>			
General fund	74	26	100
<b>TOTAL FUNDS</b>	<b>74</b>	<b>26</b>	<b>100</b>

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

	Incoming resources £	Resourcing expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	26	26
<b>TOTAL FUNDS</b>	<b>-</b>	<b>26</b>	<b>26</b>

**Comparatives for movement in funds**

	At 1/5/2 £	in funds £	30/4/23 £
<b>Unrestricted funds</b>			
General funds	636	(562)	74
<b>TOTAL FUNDS</b>	<b>636</b>	<b>(562)</b>	<b>74</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(562)	(562)
<b>Restricted funds</b>			
<b>TOTAL FUNDS</b>	<b>-</b>	<b>(562)</b>	<b>(562)</b>

**8. OTHER INFORMATION**

No Accountancy fees were incurred in the period

**STARS COMMUNITY CREATIONS  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 30TH APRIL 2024**

**Detailed Statement**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies	150	-
Gifts		
Grants		
<b>Total Incoming Resources</b>	<b>150</b>	<b>-</b>
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Wages		
Rates and water	31	368
Insurance		
Light and heat		
Postage and stationery		
Sundries		25
	<b>31</b>	<b>393</b>
<b>Support costs</b>		
Management		
Television	53	159
Finance		
Bank charges	40	10
Total resources expended	124	562
<b>Net Expenditure</b>	<b>26</b>	<b>(562)</b>

This page does not form part of the statutory financial statements.

**STARS COMMUNITY CREATIONS**

England & Wales - Charity number 1172806

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# Accounts

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REGISTERED COMPANY NUMBER: CE010203 (England and Wales)  
REGISTERED CHARITY NUMBER: 1172806

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2023  
FOR  
STARS COMMUNITY CREATIONS**

Tungsten Corporate Solutions  
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STARS COMMUNITY CREATIONS

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FOR THE YEAR ENDED 30TH APRIL 2023

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## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements or the charity for the year ended 30th April 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aim

The object of the CIO is, for the: public benefit, the relief of those who are in need by reason of disability or ill-health by the provision of support and activities which develop their skills, capacities, and capabilities to enable them to participate in society.

#### Significant activities

The Charity provides quality, valued daily activities and work related and social opportunities for people with learning difficulties and/or mental health issues. These activities enable the beneficiaries to gain new skills for obtaining work and to assist with independent living. The Charity provides a schedule of events including keep fit/exercise sessions, talks on healthcare/well-being, cooking activities, craft workshops and gardening. In addition, sessions are held whereby beneficiaries can design and make assorted items. These items are sold in the Charity's on-site shop, to local businesses, individuals and at craft events, with profits being put back into the Charity. Beneficiaries are also involved in the packaging, marketing, and sale process of the items. Techniques and skills learnt include safe use of relevant machinery and tools, hand-eye coordination (for example when making jewellery items) and other practical skills. These activities teach beneficiaries the following techniques and skills which assist them to gain employment opportunities: Screen printing - learning the techniques of screen printing to customise bags/clothes. Laser cutting - training on how to use a laser cutter to make items such as seasonal and hanging decorations. Jewellery and crafts - training on how to use the tools and equipment necessary to design and make jewellery and craft items. The cooking group teaches beneficiaries how to make healthy, nutritious meals. Beneficiaries are taught the importance of hygiene and food safety in the kitchen. Gardening group - opportunity to work outdoors in the Charity's multi-sensory, garden, where beneficiaries learn how to grow and nurture flowers and vegetables. The Charity receives referrals from various organisations, including Bridgend County Borough Council, local hospitals (i.e., Glanrhyd) and other charities such as Mims, Cartrefi Cymru and Drive.

### FINANCIAL REVIEW

#### Reserves policy

The charity maintains a small reserve to pay for resources for a six-month period.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CEO 10203 (England and Wales)

#### Registered Charity number

1172806

#### Registered office

Heol y Mor  
St Brides Major Bridgend  
CF32 0SD

#### Trustees

C Jones resigned 1/12/2022

R Quick

LG Sage

R Sage

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



L G Sage - Trustee

STARS COMMUNITY CREATIONS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE  
YEAR ENDED 30TH APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-			1
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Expenditure on charitable activities		562		562	1,581
<b>NET INCOME/(EXPENDITURE)</b>		<b>(562)</b>		<b>(562)</b>	<b>(1,580)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>636</b>		<b>636</b>	2,216
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74</b>		<b>74</b>	636

The notes form part of these financial statements

STARS COMMUNITY CREATIONS

BALANCE SHEET  
30TH APRIL 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Cash at bank		74	636
<b>NET CURRENT ASSETS</b>		74	636
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74	636
<b>NET ASSETS</b>			
<b>FUNDS</b>	7	74	636
Unrestricted funds			
<b>TOTAL FUNDS</b>		74	636
		74	636

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affair, of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance- with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements. so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable company subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21.10.24 and were signed on its behalf by:



L G Sage - Trustee

The notes form part of these financial statements

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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, or the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gifts	0	1
Grants	0	-
<b>Total</b>	<b>0</b>	<b>1</b>

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs £	Totals £
Expenditure on charitable activities	393	169	562

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th April 2023 nor for the year ended 30th April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th April 2023 nor for the year ended 30th April 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-		-
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	562		562
<b>NET INCOME/(EXPENDITURE)</b>	<b>(562)</b>		<b>(562)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	636		636
<b>TOTAL FUNDS CARRIED FORWARD</b>	74		74

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	<b>2023</b> Total funds £	2022 Total funds £
Current assets	74		74	636

**STARS COMMUNITY CREATIONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**7. MOVEMENT IN FUNDS**

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
<b>Unrestricted funds</b>			
General fund	636	(562)	74
<b>TOTAL FUNDS</b>	<b>636</b>	<b>(562)</b>	<b>74</b>

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

	Incoming resources £	Resourcing expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(562)	(562)
<b>TOTAL FUNDS</b>	<b>-</b>	<b>(562)</b>	<b>(562)</b>

**Comparatives for movement in funds**

	At 1/5/21 £	in funds £	30/4/22 £
<b>Unrestricted funds</b>			
General funds	2,216	(1,580)	636
<b>TOTAL FUNDS</b>	<b>2,216</b>	<b>(1,580)</b>	<b>636</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,677	(1,581)	(1,580)
<b>Restricted funds</b>			
<b>TOTAL FUNDS</b>	<b>1,677</b>	<b>(1,581)</b>	<b>(1,580)</b>

**8. OTHER INFORMATION**

No Accountancy fees were incurred in the period

**STARS COMMUNITY CREATIONS  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 30TH APRIL 2023**

<b>DETAILED STATEMENT</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies	-	1
Gifts		
Grants		
<b>Total Incoming Resources</b>	<b>-</b>	<b>1</b>
<b>EXPENDITURE</b>		
<b>Charitable Activities</b>		
Wages		
Rates and water	368	306
Insurance		
Light and heat		861
Postage and stationery		58
Sundries	25	171
	<b>393</b>	<b>1,396</b>
<b>Support costs</b>		
Management		
Television	159	159
Finance		
Bank charges	10	26
Total resources expended	562	1,581
<b>Net Expenditure</b>	<b>(562)</b>	<b>(1,580)</b>

This page does not form part of the statutory financial statements.

**STARS COMMUNITY CREATIONS**

England & Wales - Charity number 1172806

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# Accounts

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**REGISTERED COMPANY NUMBER: CE010203 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1172806**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2022  
FOR  
STARS COMMUNITY CREATIONS**

Tungsten Corporate Solutions  
Cardiff Arms Park  
Westgate Street  
Cardiff  
CF10 1JA

**STARS COMMUNITY CREATIONS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2022**

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**STARS COMMUNITY CREATIONS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH APRIL 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th April 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 aims**

The object of the CIO is, for the public benefit, the relief of those who are in need by reason of disability or ill-health by the provision of support and activities which develop their skills, capacities and capabilities to enable them to participate in society.

**Significant activities**

The Charity provides quality, valued day activities and work related and social opportunities for people with learning difficulties and/or mental health issues. These activities enable the beneficiaries to gain new skills for obtaining work and also to assist with independent living. The Charity provides a schedule of events including keep fit/exercise sessions, talks on healthcare/well-being, cooking activities, craft workshops and gardening. In addition, sessions are held whereby beneficiaries have the opportunity to design and make various items. These items are then sold in the Charity's on-site shop, to local business, individuals and at craft events, with profits being put back into the Charity. Beneficiaries are also involved in the packaging, marketing and sale process of the items. Techniques and skills learnt include safe use of relevant machinery and tools, hand-eye coordination (for example when making jewellery items) and other practical skills. These activities teach beneficiaries the following techniques and skills which assist them to gain employment opportunities: Screen printing - learning the techniques of screen printing to customise bags/clothes. Laser cutting - training on how to use a laser cutter to make items such as seasonal and hanging decorations. Jewellery and crafts - training on how to use the tools and equipment necessary to design and make jewellery and craft items. The cooking group teaches beneficiaries how to make health, nutritious meals. Beneficiaries are also taught the importance of hygiene and food safety in the kitchen. Gardening group - opportunity to work outdoors in the Charity's multi-sensory garden, where beneficiaries learn how to grow and nurture flowers and vegetables. The Charity receives referrals from various organisations, including Bridgend County Borough Council, local hospitals (i.e. Glanrhyd) and other charities such as Mirus, Cartrefi Cymru and Drive.

**FINANCIAL REVIEW**

**Reserves policy**

The charity maintains a small reserve to pay for resources for a six month period

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE010203 (England and Wales)

**Registered Charity number**

1172806

**Registered office**

Heol y Mor  
St Brides Major  
Bridgend  
Bridgend  
CF32 0SD

**STARS COMMUNITY CREATIONS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH APRIL 2022**

**Trustees**

C Jones (resigned 1/12/2022)  
R Quick  
L G Sage  
R Sage

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

  
.....

L G Sage - Trustee

**STARS COMMUNITY CREATIONS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30TH APRIL 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>1</u>	-	<u>1</u>	<u>1,677</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Expenditure on charitable activities		<b>1,581</b>	-	<b>1,581</b>	29,704
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,580)</b>	-	<b>(1,580)</b>	<b>(28,027)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>2,216</b>	-	<b>2,216</b>	30,243
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>636</u></u>	<u><u>-</u></u>	<u><u>636</u></u>	<u><u>2,216</u></u>

The notes form part of these financial statements

**STARS COMMUNITY CREATIONS**

**BALANCE SHEET  
30TH APRIL 2022**

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Cash at bank		636	2,216
<b>NET CURRENT ASSETS</b>		<u>636</u>	<u>2,216</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		636	2,216
<b>NET ASSETS</b>		<u>636</u>	<u>2,216</u>
<b>FUNDS</b>			
Unrestricted funds	7	636	2,216
<b>TOTAL FUNDS</b>		<u>636</u>	<u>2,216</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

  
.....  
L G Sage - Trustee

The notes form part of these financial statements

**STARS COMMUNITY CREATIONS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH APRIL 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Gifts	1	-
Grants	-	1,677
	<u>1</u>	<u>1,677</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	-	1,677
	<u>-</u>	<u>1,677</u>

**STARS COMMUNITY CREATIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2022**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Expenditure on charitable activities	<u>1,396</u>	<u>185</u>	<u>1,581</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th April 2022 nor for the year ended 30th April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th April 2022 nor for the year ended 30th April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>1,677</u>	<u>-</u>	<u>1,677</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	2,236	27,468	29,704
<b>NET INCOME/(EXPENDITURE)</b>	(559)	(27,468)	(28,027)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>2,775</u>	<u>27,468</u>	<u>30,243</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,216</u>	<u>-</u>	<u>2,216</u>

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	<u>636</u>	<u>-</u>	<u>636</u>	<u>2,216</u>

**STARS COMMUNITY CREATIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2022**

**7. MOVEMENT IN FUNDS**

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	2,216	(1,580)	636
<b>TOTAL FUNDS</b>	<u>2,216</u>	<u>(1,580)</u>	<u>636</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1	(1,581)	(1,580)
<b>TOTAL FUNDS</b>	<u>1</u>	<u>(1,581)</u>	<u>(1,580)</u>

**Comparatives for movement in funds**

	At 1/5/20 £	Net movement in funds £	At 30/4/21 £
<b>Unrestricted funds</b>			
General fund	2,775	(559)	2,216
<b>Restricted funds</b>			
Bridgend Borough Council	27,468	(27,468)	-
<b>TOTAL FUNDS</b>	<u>30,243</u>	<u>(28,027)</u>	<u>2,216</u>

**STARS COMMUNITY CREATIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2022**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,677	(2,236)	(559)
<b>Restricted funds</b>			
Bridgend Borough Council	-	(27,468)	(27,468)
<b>TOTAL FUNDS</b>	<u>1,677</u>	<u>(29,704)</u>	<u>(28,027)</u>

**8. RELATED PARTY DISCLOSURES**

STARS Domiciliary Care Limited provide skilled labour resources required to operate workshops, these fees are reflected within the wage costs.

**9. OTHER INFORMATION**

No Accountancy fees were incurred in the period

**STARS COMMUNITY CREATIONS**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30TH APRIL 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Grants	-	1,677
	1	1,677
<b>Total incoming resources</b>	<b>1</b>	<b>1,677</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	-	21,439
Rates and water	306	281
Insurance	-	227
Light and heat	861	7,487
Postage and stationery	58	20
Sundries	171	72
	<b>1,396</b>	<b>29,526</b>
<b>Support costs</b>		
<b>Management</b>		
Television	159	157
<b>Finance</b>		
Bank charges	26	21
	<b>1,581</b>	<b>29,704</b>
<b>Total resources expended</b>	<b>1,581</b>	<b>29,704</b>
<b>Net expenditure</b>	<b>(1,580)</b>	<b>(28,027)</b>

This page does not form part of the statutory financial statements

**STARS COMMUNITY CREATIONS**

England & Wales - Charity number 1172806

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# Accounts

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**REGISTERED COMPANY NUMBER: CE010203 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1172806**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2021  
FOR  
STARS COMMUNITY CREATIONS**

Aspen Waite Corporate Solutions  
Aspen Marketing Limited  
Chartered Certified Accountants  
Rubis House  
15 Friarn Street  
Bridgwater  
Somerset  
TA6 3LH

**STARS COMMUNITY CREATIONS**

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FOR THE YEAR ENDED 30TH APRIL 2021**

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**STARS COMMUNITY CREATIONS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH APRIL 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th April 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 aims**

The object of the CIO is, for the public benefit, the relief of those who are in need by reason of disability or ill-health by the provision of support and activities which develop their skills, capacities and capabilities to enable them to participate in society.

**Significant activities**

The Charity provides quality, valued day activities and work related and social opportunities for people with learning difficulties and/or mental health issues. These activities enable the beneficiaries to gain new skills for obtaining work and also to assist with independent living. The Charity provides a schedule of events including keep fit/exercise sessions, talks on healthcare/well-being, cooking activities, craft workshops and gardening. In addition, sessions are held whereby beneficiaries have the opportunity to design and make various items. These items are then sold in the Charity's on-site shop, to local business, individuals and at craft events, with profits being put back into the Charity. Beneficiaries are also involved in the packaging, marketing and sale process of the items. Techniques and skills learnt include safe use of relevant machinery and tools, hand-eye coordination (for example when making jewellery items) and other practical skills. These activities teach beneficiaries the following techniques and skills which assist them to gain employment opportunities: Screen printing - learning the techniques of screen printing to customise bags/clothes. Laser cutting - training on how to use a laser cutter to make items such as seasonal and hanging decorations. Jewellery and crafts - training on how to use the tools and equipment necessary to design and make jewellery and craft items. The cooking group teaches beneficiaries how to make health, nutritious meals. Beneficiaries are also taught the importance of hygiene and food safety in the kitchen. Gardening group - opportunity to work outdoors in the Charity's multi-sensory garden, where beneficiaries learn how to grow and nurture flowers and vegetables. The Charity receives referrals from various organisations, including Bridgend County Borough Council, local hospitals (i.e. Glanrhyd) and other charities such as Mirus, Cartrefi Cymru and Drive.

**FINANCIAL REVIEW**

**Reserves policy**

The charity maintains a small reserve to pay for resources for a six month period

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE010203 (England and Wales)

**Registered Charity number**

1172806

**Registered office**

Heol y Mor  
St Brides Major  
Bridgend  
Bridgend  
CF32 0SD

**STARS COMMUNITY CREATIONS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH APRIL 2021**

**Trustees**

C Jones  
R Quick  
L G Sage  
R Sage

Approved by order of the board of trustees on 28th February 2022 and signed on its behalf by:

L G Sage - Trustee

**STARS COMMUNITY CREATIONS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH APRIL 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,677	-	1,677	50,483
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Expenditure on charitable activities		2,236	27,468	29,704	20,491
		-----	-----	-----	-----
<b>NET INCOME/(EXPENDITURE)</b>		<b>(559)</b>	<b>(27,468)</b>	<b>(28,027)</b>	29,992
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		2,775	27,468	30,243	251
		-----	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,216</b>	<b>-</b>	<b>2,216</b>	30,243
		=====	=====	=====	=====

The notes form part of these financial statements

**STARS COMMUNITY CREATIONS**

**BALANCE SHEET  
30TH APRIL 2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Cash at bank		2,216	30,243
<b>NET CURRENT ASSETS</b>		<u>2,216</u>	<u>30,243</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,216</u>	<u>30,243</u>
<b>NET ASSETS</b>		<u>2,216</u>	<u>30,243</u>
<b>FUNDS</b>	7		
Unrestricted funds		2,216	2,775
Restricted funds		-	27,468
<b>TOTAL FUNDS</b>		<u>2,216</u>	<u>30,243</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28th February 2022 and were signed on its behalf by:

L G Sage - Trustee

## STARS COMMUNITY CREATIONS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **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.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts	-	20,067
Donations	-	16
Grants	1,677	30,400
	<u>1,677</u>	<u>50,483</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>1,677</u>	<u>30,400</u>

**STARS COMMUNITY CREATIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Expenditure on charitable activities	<u>29,526</u>	<u>178</u>	<u>29,704</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th April 2021 nor for the year ended 30th April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th April 2021 nor for the year ended 30th April 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20,082	30,401	50,483
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Expenditure on charitable activities	17,558	2,933	20,491
 <b>NET INCOME</b>	<u>2,524</u>	<u>27,468</u>	<u>29,992</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	251	-	251
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,775</u>	<u>27,468</u>	<u>30,243</u>

STARS COMMUNITY CREATIONS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2021

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	<u>2,216</u>	<u>-</u>	<u>2,216</u>	<u>30,243</u>

7. MOVEMENT IN FUNDS

	At 1/5/20 £	Net movement in funds £	At 30/4/21 £
<b>Unrestricted funds</b>			
General fund	2,775	(559)	2,216
<b>Restricted funds</b>			
Bridgend Borough Council	27,468	(27,468)	-
<b>TOTAL FUNDS</b>	<u>30,243</u>	<u>(28,027)</u>	<u>2,216</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,677	(2,236)	(559)
<b>Restricted funds</b>			
Bridgend Borough Council	-	(27,468)	(27,468)
<b>TOTAL FUNDS</b>	<u>1,677</u>	<u>(29,704)</u>	<u>(28,027)</u>

Comparatives for movement in funds

	At 1/5/19 £	Net movement in funds £	At 30/4/20 £
<b>Unrestricted funds</b>			
General fund	251	2,524	2,775
<b>Restricted funds</b>			
Bridgend Borough Council	-	27,468	27,468
<b>TOTAL FUNDS</b>	<u>251</u>	<u>29,992</u>	<u>30,243</u>

## STARS COMMUNITY CREATIONS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH APRIL 2021

#### 7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,082	(17,558)	2,524
<b>Restricted funds</b>			
Bridgend Borough Council	30,401	(2,933)	27,468
<b>TOTAL FUNDS</b>	<u>50,483</u>	<u>(20,491)</u>	<u>29,992</u>

Bridgend Borough Council - this grant from the Local Authority may be used to cover costs expended in operating the workshops.

#### 8. RELATED PARTY DISCLOSURES

STARS Domiciliary Care Limited provide skilled labour resources required to operate workshops, these fees are reflected within the wage costs.

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the period ended 30 April 2020

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the period ended 30 April 2020.

#### 10. OTHER INFORMATION

No Accountancy fees were incurred in the period

**STARS COMMUNITY CREATIONS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH APRIL 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	20,067
Donations	-	16
Grants	<u>1,677</u>	<u>30,400</u>
	<u>1,677</u>	<u>50,483</u>
<b>Total incoming resources</b>	<b>1,677</b>	<b>50,483</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	21,439	2,933
Rates and water	281	345
Insurance	227	617
Light and heat	7,487	11,723
Postage and stationery	20	97
Sundries	<u>72</u>	<u>4,243</u>
	<u>29,526</u>	<u>19,958</u>
 <b>Support costs</b>		
<b>Management</b>		
Television	157	155
 <b>Finance</b>		
Bank charges	21	248
 <b>Governance costs</b>		
Accountancy and legal fees	-	130
	<u>29,704</u>	<u>20,491</u>
<b>Total resources expended</b>	<b>29,704</b>	<b>20,491</b>
<b>Net (expenditure)/income</b>	<u><b>(28,027)</b></u>	<u><b>29,992</b></u>

This page does not form part of the statutory financial statements