

**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  
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TA6 3LH

# **STARS COMMUNITY CREATIONS**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**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**

		Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>1,677</b>	-	<b>1,677</b>	50,483
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Expenditure on charitable activities		<b>2,236</b>	<b>27,468</b>	<b>29,704</b>	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>		<b>2,775</b>	<b>27,468</b>	<b>30,243</b>	251
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,216</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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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>	<u>1,677</u>	<u>50,483</u>
<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	<u>-</u>	<u>130</u>
<b>Total resources expended</b>	<u>29,704</u>	<u>20,491</u>
<b>Net (expenditure)/income</b>	<u><u>(28,027)</u></u>	<u><u>29,992</u></u>

This page does not form part of the statutory financial statements