

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
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Westgate Street
Cardiff
CF10 1JA

STARS COMMUNITY CREATIONS

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

The notes form part of these financial statements

STARS COMMUNITY CREATIONS

BALANCE SHEET 30TH APRIL 2022

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

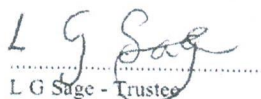
The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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 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 £ |
|--------------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | <u>1,677</u> | <u>-</u> | <u>1,677</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Expenditure on charitable activities | 2,236 | 27,468 | 29,704 |
| NET INCOME/(EXPENDITURE) | (559) | (27,468) | (28,027) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 2,775 | 27,468 | 30,243 |
| TOTAL FUNDS CARRIED FORWARD | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 2,216 | (1,580) | 636 |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1 | (1,581) | (1,580) |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 2,775 | (559) | 2,216 |
| Restricted funds | | | |
| Bridgend Borough Council | 27,468 | (27,468) | - |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 1,677 | (2,236) | (559) |
| Restricted funds | | | |
| Bridgend Borough Council | - | (27,468) | (27,468) |
| TOTAL FUNDS | <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 £ |
|---------------------------------|-----------------------|------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | 1 | - |
| Grants | - | 1,677 |
| | <u>1</u> | <u>1,677</u> |
| Total incoming resources | <u>1</u> | <u>1,677</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | - | 21,439 |
| Rates and water | 306 | 281 |
| Insurance | - | 227 |
| Light and heat | 861 | 7,487 |
| Postage and stationery | 58 | 20 |
| Sundries | 171 | 72 |
| | <u>1,396</u> | <u>29,526</u> |
| Support costs | | |
| Management | | |
| Television | 159 | 157 |
| Finance | | |
| Bank charges | 26 | 21 |
| | <u>1,581</u> | <u>29,704</u> |
| Total resources expended | | |
| | <u><u>(1,580)</u></u> | <u><u>(28,027)</u></u> |
| Net expenditure | | |

This page does not form part of the statutory financial statements