

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  
Cardiff Arms Park  
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CF10 1JA

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>	<b>2,216</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74</b>		<b>74</b>	<b>636</b>

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

- 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 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

	2023	2022
	£	£
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 £	<b>2022</b> 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.