

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

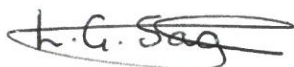
Registered office

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

STARS COMMUNITY CREATIONS

BALANCE SHEET 30TH APRIL 2024

	Notes	2024 £	2024 £
CURRENT ASSETS			
Cash at bank		100	74
NET CURRENT ASSETS		100	74
TOTAL ASSETS LESS CURRENT LIABILITIES		100	74
NET ASSETS		100	74
FUNDS	7		
Unrestricted funds		100	74
TOTAL FUNDS		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.

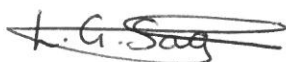
The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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 30TH 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

	2024	2023
	£	£
Gifts	150	-
Grants	0	-
Total	150	-

STARS COMMUNITY CREATIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150		150
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	124		124
NET INCOME/(EXPENDITURE)	26		26
RECONCILIATION OF FUNDS			
Total funds brought forward	74		74
TOTAL FUNDS CARRIED FORWARD	100		100

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total Funds £
Current assets	100		100	74

STARS COMMUNITY CREATIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2024

7. MOVEMENT IN FUNDS

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

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

	Incoming resources £	Resourcing expended £	Movement in funds £
Unrestricted funds			
General fund	-	26	26
TOTAL FUNDS	-	26	26

Comparatives for movement in funds

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

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

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

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

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

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