



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

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# **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 Rhianon 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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		2025	2024
		Unrestricted	Unrestricted
	Notes	funds	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**

		2025	2024
		Unrestricted	Total
	Notes	funds	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>Activities undertaken directly</b>	<b>Support costs (see note 5)</b>	<b>2025 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	100	960	1,060

  

	<b>2024 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	960

**6. Independent Examiner's Remuneration**

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

**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>	100	1,250	(1,060)	290

  

	<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>	74	150	(124)	100

**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</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	1,250	150
	<u>1,250</u>	<u>150</u>
	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)	-
	<u>(1,060)</u>	<u>(124)</u>
	(1,060)	(124)
<b>NET INCOME</b>	<u>190</u>	<u>26</u>