

Charity number: 1179253



Under the Stars

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

Under the Stars

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Under the Stars

Legal and administrative information For the year ended 31 March 2024

Trustees

D Murdoch

E Ward

C Thomas

C Annabel Appointed 01/04/2023

K Shipway Appointed 01/04/2023

S Brennon Appointed 26/04/2023

S Hinchcliffe Appointed 15/06/2023

J Smith Appointed 04/07/2023

Key management

Ruth Parrott Managing Director

Principal office

57 Burton Street

Sheffield

S6 2HH

Accountants

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Under the Stars

Trustees' annual report For the year ended 31 March 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

Structure, governance and management

On 18 July 2018 the organisation registered with the Charity Commission as a Charitable Incorporated Organisation, charity number 1179253. Previously the organisation had operated within the Company "Under the Stars Limited", company number 06564956. The Company transferred its activities, assets and liabilities to the charity on 31 July 2018.

Overall management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the memorandum and articles of association. Day to day project activity is carried out by paid staff and volunteers.

Objectives

The objects of the Company ('the Objects') are:

- To promote the benefit of the inhabitants of the City of Sheffield and elsewhere (and in particular inhabitants with disabilities) by bringing together statutory, voluntary and other organisations and such inhabitants in a common effort to provide facilities in the interests of social welfare and for recreation and leisure time occupation with the object of improving their conditions of life.
- To advance public education in all aspects of disability and in particular learning disability.

Our mission - To use the power of creativity and the performing arts to enhance the lives of people with learning disabilities and / or autism

Our vision - People with learning disabilities and / or autism have the opportunity to live creative, rich and meaningful lives

Under the Stars is an arts and events charity for people with learning disabilities. We believe in their talent. We believe in their creativity. We believe in them. Through our workshops and events, we work with our participants to unlock their potential and change lives. We empower and enable people with learning disabilities by developing their individual talent, skills, confidence and independence. Working closely with local artists, musicians, venues, schools, community groups and arts organisations, we give our learners opportunities to share their talents and connect with the community. We make sure that they are seen in places where people with a disability are often hidden.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities, and setting fees for events.

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Trustees' annual report -continued For the year ended 31 March 2024

Foreword Chair of Trustees Drummond Murdoch

Another year has flown by—time truly flies when you're having fun! As I reflect on the past year at Under the Stars, I'm filled with pride at how much our artists and team have accomplished. It's inspiring to see how Under the Stars continues to be a trailblazer in the arts, pushing boundaries and achieving remarkable success.

It has been a busy year; we've welcomed lots of new people through our doors. Our workshops are nearly at full capacity, with a steady stream of new enquiries coming in. The number of individuals regularly taking part in our activities grew by just over 10% this year. We've also had great success with well-attended nightclubs and sold-out performances, highlighting the enthusiasm and support for our work.

I'd like to extend my thanks to our dedicated staff, our talented freelancers, our amazing volunteers, and our loyal supporters and partners. A special thank you goes to every individual with learning disabilities and / or autism who joins us each week to create theatre and music—your creativity and passion are the heart of what we do. I'm also deeply grateful to everyone who attends and supports our events; your presence makes all the difference.

Financially, we ended the year in a strong position, thanks to the efforts of our management team. Their relentless fundraising, along with the generous support of grant makers and partners, has ensured that we maintain healthy levels of unrestricted reserves, allowing us to continue meeting the ongoing needs of our organisation.

Finally, I want to express my gratitude to our board of trustees. This past year, we've significantly strengthened our board with five new appointments, bringing a wealth of experience and expertise to our team. Our trustees have been instrumental in leading, advising, scrutinising, and supporting Under the Stars' work throughout the year. Thank you all for the invaluable gift of your time and dedication.

Achievement and Performance

Our achievements and performance are presented below for the activities of this Charity spanning from 1 April 2023 to 31 March 2024.

To look back in brief between April 2023 and March 2024:

- 118 artists with learning disabilities were part of our weekly performing arts workshops
- 191 in-house workshops were delivered across 50 weeks, totalling 1,146 hours
- We hosted five nightclubs - 1,486 people came and danced with us
- We put on two gigs, one theatre show and ran two successful fundraising events

Nightclubs

We've held five nightclubs this year and every single one of them has been a success with a room full of people partying to the most euphoric perfectly crafted DJ sets. Our DJs are continuing to learn and progress their skills. You can see this in their seamless sets and the heaving dancefloors.

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Trustees' annual report -continued For the year ended 31 March 2024

Excitingly we have also launched 'Video DJ'ing (VJ) at our nightclubs. The VJ's are creating an immersive experience using moving images to enhance the musical experience. These are synchronised with the music making it really multisensory. Our VJ's are performing alongside our DJ's to enhance the audiences experience as their work is projected onto big screens.

Developing our VJ offer has been led by freelancer Jonathan Richards. He quickly realised off the shelf software packages weren't suitable for our clubbers, too complicated and not very user friendly or accessible. He took it upon himself to develop a bespoke software package, programming it to allow greater accessibility, choice and creative freedom for our learners.

Workshop participants have been trialling Jono's software prototypes and identified their favourite combinations of visual effects; they have been a crucial part of the development process. We are so proud to have our very own VJ system that our participants can access at the nightclub, at gigs and to create music videos.

VJing has not only introduced a new and important role for our members at events but also provided a fresh outlet for showcasing the visual content produced in our weekly workshops. It's a fantastic addition that further enriches the creative experiences we offer.

Workshops

Our drama and music workshops continue to grow with a steady regular attendance. We are particularly pleased with the steady flow of enquiries and that we are nearing capacity in all our sessions, groups are around 15 people.

Drama Groups

Mon and Wed drama groups are working on a joint project based on Folk Tales from around the world entitled "Folk Tales Reincarnated". Using industry standard camera equipment the Wednesday group have been devising, creating scripts and rehearsing in preparation for filming three short films at Abbeydale Museum and other locations in Autumn 2024. The Monday group have been planning scenes and developing their live performance which will be performed in and around Kelham Island Museum in spring/summer 2025. The films from Wed group will form part of that performance and Monday music group are also collaborating on creating original music for the films and live music for the production.

Thursday group proudly performed an all singing, all dancing show about some lesser-known stories from Sheffield called 'A Reyt Good Sheffield Show' in May at The Performance Lab at Sheffield Hallam University. It was a huge success, and the group pulled the show together to a really high standard in a short space of time. They then took part in I'm Me a research project with York St. John University and Mind the Gap Theatre exploring identity. Since January the group have been exploring different themes and topics weekly and have now chosen to focus on a Stars Wars inspired show for their next big project!

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Trustees' annual report -continued For the year ended 31 March 2024

Friday drama have also been taking part in 'I'm Me' alongside creating an interactive performance inspired by the Celtic Festival of Samhain (pronounced "sow-in") which they will be performing in Autumn 2024. The play is a celebration of both darkness and light, life and death. The idea that we can't have one without the other. The characters are all spirits who are stuck between this life and the next. The play will be immersive and require audience participation where they need to complete a series of tasks which are all about important aspects of life such as memory, hope, gratitude, protection and letting go. This is all brought together at the end with everyone coming together to perform a special dance which allows the spirits to pass through the veil between worlds.

Music Groups

The Monday group have gone from strength to strength in the past year. They have been doing lots of work creating visual content to support the music at the nightclub, including learning how to 'Video DJ' (VJ) with staff. From January their focus is setting up the UTS Bandcamp and putting out their first song and video on it! - watch this space!

The Clubland Detectives have continued to thrive as a live band, and their hard work was on full display during their gig at Sidney and Matilda in November. The Clublands absolutely smashed it, shining brightly in front of a sellout audience. Their dedication to getting gig-ready was evident in every aspect of their performance. Not only did they deliver outstanding live music as a band and percussion group, playing both classic hits and debuting new material, but they also showcased films they had created, adding a unique and creative dimension to the event.

The Sparkle Sistaz have faced some challenges with staffing this year. Maddie Morris, our newest music leader, saw her folk music career take off, which led to her stepping down as a regular tutor in September. Despite this, our interim freelance staff have done an excellent job of stepping in, supporting the group, and helping them create exciting new songs while exploring different genres as part of the "I'm Me" Project.

To ensure the Sparkle Sistaz continue to grow, we have conducted a focused recruitment drive to attract new tutors who can take the group to the next stage of their development and increase our freelance tutor pool.

The Friday group has been through a period of change with two long standing strong musicians with learning disabilities leaving the group. Unfortunately, this fell very close to their planned gig so we changed the date to accommodate this and had a new man join the group who quickly showed potential as being the new lead singer. He has settled into the group and has co written two new songs within his first couple of months of attending. The gig was phenomenal, the group really did showcase the variety of music that they create and enjoy together.

The Friday group musicians are at a pivotal moment in their musicianship. Almost all members have become independent musicians, requiring minimal hands-on support during sessions, whether playing solo or together. As a result, this year's focus will be on performances and creating new content, both musical and visual.

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Trustees' annual report -continued For the year ended 31 March 2024

A highlight of the year was the opportunity to perform at Tramlines in July. Once again, the Tramlines team went above and beyond to make us feel welcome and included in the festival. Despite the challenges of weather and mud—true festival experiences—we had an incredible time. We're optimistic about securing a later slot on a bigger stage next year!

I'm Me

Under the Stars has been selected as a partner in I'm Me, a two-year long research project funded by the Arts and Humanities Research Council. It's a collaboration between Mind the Gap and York St. John University along with six other learning-disabled arts companies across the UK.

The work involves exploring with our what artists with learning disabilities and/or autism think about:

- Identity – how we perceive ourselves
- Representation – how others perceive us
- Voice – how we make our presence in the world known

This project aims to put adults with learning disabilities and/or autism at the centre of the research process and will use creative, artistic methods that are accessible to engage people with learning disabilities and/or autism and to gather their insights, perceptions, and experiences.

Under The Stars secured funding totalling £14,826 for participating in the research. This will be used primarily to cover staff costs for at least one lead artists to deliver the project and also the extra time needed for meetings, planning, and involving the participant artist from the group.

The project will run from May 2023 to July 2025, culminating in a Festival that will incorporate performances, exhibitions, and videos, showcasing the artistic talents and perspectives of the learning disabled and autistic artists involved in the project. There will also be a published book outlining the findings of the research.

This is a fantastic opportunity for UTS to give voice to our artists, to further build on our relationship with Mind the Gap and York St. John University and to establish relationships with the other the organisations who are involved. Who knows what collaborations might come as a result of our involvement in 'I'm Me'.

To further this work, we've also been successful in securing a grant to work with a researcher from York St. John to develop an inclusive evaluation and monitoring toolkit and the creative methods explored in this project which will hopefully help us to shape the methods we use to consult our groups in the future to ensure the ongoing quality of our work. This will mean we have data readily available for Council monitoring and we can measure our impact and have evidence of the value we add to people's lives for other funders, future participants etc.

Trustees

We recruited new members to The Board of Trustees in Spring 2023, with an emphasis on widening the skills and experience of our board members. We have been really pleased with the calibre of the candidates and have appointed people with backgrounds in account management, education and academia, the arts, health strategy, property, and a family carer of a child with a learning disability. We have increased our board numbers to eight trustees.

Under the Stars

Trustees' annual report -continued For the year ended 31 March 2024

Financial performance

We have had a good year of community, grant and event fundraising this year.

Once again, we have received funding from Sheffield Town Trust and Sheffield Disabled District association for new equipment and worn-out guitars. We are grateful to both grant makers for continuing to support our organisation.

We were honoured to be selected as the charity partner for the Singing in Choirs event in Grenoside. It was a truly lovely afternoon, made even more special by the performance of two of our musicians. We were thrilled to receive a generous donation of £512 following the event. A heartfelt thank you to Kate Shipway, our trustee and choirmaster, for choosing Under the Stars as your choir's beneficiary. Your support means a great deal to us.

We were also chosen by the Co-op to be one of their local charitable partners. In the financial year we received a generous donation of £915 from them. This money will help us to replace and maintain broken musical equipment.

Under the Stars had a brief appearance on Look North after receiving £1,000 from Dan Walker's Sheffield 1000 charity. Unfortunately, Dan didn't visit us this time!

Lastly a huge thank you to Aspire and FCS funding consultants for picking us to be their nominated charities for 2024. We are so thankful for the funding support and all our new computers and IT equipment. As a small charity, donations like these make a huge difference.

Overall, our financial performance has enabled us to make a surplus this year. We have stayed on budget and our smart sensible spending has ensured we have more money to invest in fitting out our new building, once we find a suitable venue to combine our music and drama services.

We have no financial concerns and are in a good position.

Reserves Policy

The Trustees of Under the Stars have set the reserves level at between two and three months operating costs, which is between £54,000 and £81,000.

On 31 March 2024 the free reserves (general funds excluding fixed assets) were £82,859 (2023: £71,125).

In addition to the free reserves, the company holds £210,821 in designated reserves which is intended for the acquisition of/investment in suitable premises to run our workshops from one site, but would be used upon closure of the business for winding up costs if required.

Under the Stars

Trustees' annual report -continued For the year ended 31 March 2024

Future plans

We are focusing on:

- Finding a building – We will continue the search for our forever home, looking into all viable options.
- Our management team will focus on sustaining, evaluating and improving our services. The Board of Trustees will help to steer this process.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Board on 10/10/2024 and signed on its behalf by:

Print name: Drummond Murdoch
Trustee



Independent Examiner's report to the Trustees of Under the Stars ("the CIO")

I report to the Trustees on my examination of the accounts of the CIO for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 CIO 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 content 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. The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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.

Signed: S Lightfoot
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 5 November 2024

Under the Stars

Statement of financial activities (incorporating the income and expenditure account) For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations, grants and legacies	2	3,582	12,923	16,505	2,441	2,499	4,940
Charitable activities	3	377,125	-	377,125	316,182	-	316,182
Fundraising activities		2,786	-	2,786	7,701	-	7,701
Investments - bank interest		2,834	-	2,834	315	-	315
total income		386,327	12,923	399,250	326,639	2,499	329,138
Expenditure on:							
Charitable Activities	4	374,273	9,153	383,426	321,016	154	321,170
Fundraising activities		150	-	150	1,929	1,000	2,929
Total income		374,423	9,153	383,576	322,945	1,154	324,099
Net income/(expenditure)		11,904	3,770	15,674	3,694	1,345	5,039
Transfers between funds	12	4,631	(4,631)	-	1,999	(1,999)	-
Net movement in funds		16,535	(861)	15,674	5,693	(654)	5,039
Total funds brought forward		293,854	1,776	295,630	288,161	2,430	290,591
Total funds carried forward		310,389	915	311,304	293,854	1,776	295,630

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Under the Stars

Balance Sheet As at 31 March 2024

	Notes	Total 2024 £	Total 2023 £
Fixed assets	7	<u>16,709</u>	<u>11,908</u>
Current assets			
Debtors	8	37,202	49,348
Cash at bank and in hand		265,097	246,975
Total current assets		<u>302,299</u>	<u>296,323</u>
Creditors: amounts falling due within one year	9	(7,704)	(12,601)
Net current assets		<u>294,595</u>	<u>283,722</u>
Total assets less current liabilities		<u>311,304</u>	<u>295,630</u>
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>311,304</u>	<u>295,630</u>
Represented by:			
Funds of the Charity			
General funds		99,568	83,033
Designated funds	10	210,821	210,821
Total unrestricted funds		310,389	293,854
Restricted income funds	11	915	1,776
	12	<u>311,304</u>	<u>295,630</u>

Approved by the Board on 10/10/2024 and signed on behalf of the board by:

Print name: Drummond Murdoch
Trustee



1 Accounting Policies

a General

Under the Stars is a Charitable Incorporated Organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Under the Stars meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

b Income - revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c Donated services, facilities and equipment

Donated professional services and donated facilities and equipment are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities and equipment are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure/capitalised in the period of receipt.

d Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e Tangible fixed assets

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful life, as follows:

Sound, music and activity equipment	25% Straight Line
Computer equipment	25% Straight Line

All items of capital expenditure below £100 are written off as incurred.

f Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Under the Stars
Notes to the accounts - continued
For the year ended 31 March 2024

1 Accounting Policies - continued

g Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

h Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

i Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are funds set aside by the directors for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the funder.

j Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

k Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

l Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

m Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations, grants and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Sheffield Town Trust	-	3,000	3,000	-	-	-
Sheffield District Association of the Disabled	-	1,008	1,008	-	499	499
Power to change Trust and Virgin Money Foundation	-	8,000	8,000	-	-	-
Sheffield 1000 Charity	1,000	-	1,000	-	-	-
Social Enterprise Exchange	-	-	-	-	1,500	1,500
The Sarah Nulty Power of Music Foundation	-	-	-	-	500	500
General donations	2,055	915	2,970	2,441	-	2,441
Donations in kind	527	-	527	-	-	-
	3,582	12,923	16,505	2,441	2,499	4,940

Under the Stars
Notes to the accounts - continued
For the year ended 31 March 2024

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Music Workshop income	166,835	-	166,835	150,912	-	150,912
Drama Workshop income	181,692	-	181,692	148,274	-	148,274
One-to-one support costs	8,400	-	8,400	4,082	-	4,082
Music and drama shows income	3,229	-	3,229	3,191	-	3,191
Other events	7,541	-	7,541	8,786	-	8,786
Other sales	1,060	-	1,060	937	-	937
I'm ME project	8,368	-	8,368	-	-	-
	377,125	-	377,125	316,182	-	316,182

4 Expenditure on charitable activities

Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Staff Costs	145,162	-	145,162	132,615	-	132,615
Travel expenses	855	-	855	354	-	354
Volunteer expenses	375	-	375	89	-	89
Staff training and development	5,818	560	6,378	1,289	-	1,289
Recruitment costs	288	-	288	407	-	407
Direct costs						
Workshops	116,079	-	116,079	99,801	-	99,801
Event and activity costs	18,155	1,153	19,308	15,646	154	15,800
Merchandise	1,000	-	1,000	1,153	-	1,153
Equipment	2,077	-	2,077	1,271	-	1,271
Refreshments	2,104	-	2,104	754	-	754
Property costs						
Rent and utilities	64,431	-	64,431	51,350	-	51,350
Repairs, maintenance and cleaning	319	-	319	566	-	566
Telephone, website and internet	1,993	-	1,993	1,987	-	1,987
Administrative costs						
Printing, postage and stationery	3,163	-	3,163	2,013	-	2,013
Licence and insurance	1,698	-	1,698	1,575	-	1,575
Computer costs	1,177	-	1,177	2,616	-	2,616
Professional fees	1,039	-	1,039	1,159	-	1,159
Bad debts	293	-	293	354	-	354
Sundry expenses	897	-	897	386	-	386
Depreciation	5,490	-	5,490	4,101	-	4,101
Support costs						
Independent examination fee	1,860	-	1,860	1,530	-	1,530
Governance costs	-	7,440	7,440	-	-	-
	374,273	9,153	383,426	321,016	154	321,170

5 Staff Costs

	2024 £	2023 £
Salaries	135,456	124,022
Employer's National Insurance	9,232	8,090
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	5,474	5,503
	145,162	132,615

There was an average of 9 employees during the year (2023: 9). No employee received emoluments of more than £60,000.

Contributions to personal pension plans are charged to the Statement of financial activities as they become payable. The pension cost shown above represents the contributions made by the company to the fund.

6 Fees paid to the independent examiner's organisation

	2024 £	2023 £
Independent examination fee	1,860	1,530

No other fees were paid to the independent examiner's organisation.

7 Tangible Fixed Assets

	Sound, music and activity equipment £	Computer equipment £	Total £
Cost or Valuation			
At 1 April 2023	18,504	5,813	24,317
Additions	7,064	3,227	10,291
At 31 March 2024	25,568	9,040	34,608
Depreciation			
At 1 April 2023	8,956	3,453	12,409
Charge this period	3,676	1,814	5,490
At 31 March 2024	12,632	5,267	17,899
Net Book Value			
At 31 March 2024	12,936	3,773	16,709
At 31 March 2023	9,548	2,360	11,908

8 Debtors

	2024 £	2023 £
Trade debtors	36,600	48,601
Other debtors	-	145
Prepayments	602	602
	37,202	49,348

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	4,672	8,361
Tax and social security	-	1,762
Other creditors	1,172	948
Accruals	1,860	1,530
	7,704	12,601

10 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Property	210,821	-	-	-	210,821
	210,821	-	-	-	210,821

The directors have set aside the monies received by Sooper Troopers, an unincorporated charity who closed and donated their assets and transferred their activities to the organisation, and the monies received from a legacy. These monies have been set aside to assist with the acquisition of a property where the activities of both organisations can exist together going forwards. Further funds have been set aside from general fund surpluses at the discretion of the trustees each financial year.

Prior period comparison

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Property	210,821	-	-	-	210,821
	210,821	-	-	-	210,821

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Bring me the Horizon	623	-	-	(623)	-
National Lottery Awards for All - "Higher Levels"	1,153	-	(1,153)	-	-
Sheffield Town Trust	-	3,000	-	(3,000)	-
Sheffield District Association of the Disabled	-	1,008	-	(1,008)	-
Power to Change - Leading the Way	-	8,000	(8,000)	-	-
Co-op community fund	-	915	-	-	915
	1,776	12,923	(9,153)	(4,631)	915

Bring me the Horizon

This funding was reprofiled (due to covid event cancellations) and was spent on a new drum kit. The use of capitalised equipment is not restricted, so the funding has been transferred to unrestricted funds.

National Lottery Awards for All - "Higher Levels"

Funding to purchase DJ equipment and provide training. The use of capitalised equipment is not restricted, so the funding has been transferred to unrestricted funds.

Sheffield Town Trust

A grant was given to purchase drama equipment - the transfer represents the purchase of the items for general use.

Sheffield District Association of the Disabled

A grant was given to purchase two guitars - the transfer represents the purchase of the items for general use.

Power to Change - Leading the Way

Leading the Way programme, Power to Change Trust in partnership with the Virgin Money Foundation to identify and nurture leaders of community enterprises, supporting them to deliver greater impact for their communities.

Co-op community fund

Funding to go towards purchasing guitars and keyboards.

Under the Stars
Notes to the accounts - continued
For the year ended 31 March 2024

11 Restricted funds - continued

Prior period comparison

	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Carried forward</i>
	£	£	£	£	£
					-
<i>National Lottery Awards for All - "Say Something"</i>	154	-	(154)	-	-
<i>Xactium donation</i>	500	-	(500)	-	-
<i>Bring me the Horizon</i>	623	-	-	-	623
<i>National Lottery Awards for All - "Higher Levels"</i>	1,153	-	-	-	1,153
<i>Social Enterprise Exchange</i>	-	1,500	-	(1,500)	-
<i>Sheffield District Association of the Disabled</i>	-	499	-	(499)	-
<i>The Sarah Nulty Power of Music Foundation</i>	-	500	(500)	-	-
	<u>2,430</u>	<u>2,499</u>	<u>(1,154)</u>	<u>(1,999)</u>	<u>1,776</u>

12 Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Tangible fixed assets	16,709	-	-	16,709
Net current assets	82,859	210,821	915	294,595
	<u>99,568</u>	<u>210,821</u>	<u>915</u>	<u>311,304</u>
<i>Prior period comparison</i>	<i>General Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Total 7704</i>
	£	£	£	£
<i>Tangible fixed assets</i>	11,908	-	-	11,908
<i>Net current assets</i>	71,125	210,821	1,776	283,722
	<u>83,033</u>	<u>210,821</u>	<u>1,776</u>	<u>295,630</u>

13 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity 2023: £nil).

The key management personnel of the charity, comprise the trustees and the business manager. The total employee benefits of the key management personnel of the charity were £34,424 (2023: £30,603).

14 Related Party Transactions

There were no related party transactions during the year.