

Charity number: 1179253



Under the Stars

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Under the Stars

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Under the Stars

Legal and administrative information For the year ended 31 March 2025

Trustees

D Murdoch	Resigned November 2024
E Ward	Resigned November 2024
C Thomas	
C Annabel	
K Shipway	
S Brennon	
S Hinchcliffe	
J Smith	

Key management

Ruth Parrott	Chief Executive Officer
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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 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2025.

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.

Under the Stars

Trustees' annual report -continued For the year ended 31 March 2025

Foreword Chair of Trustees – Catherine Annabel

I want to pay tribute first to Drummond Murdoch, who chaired the Board of Trustees from October 2017 to November 2024. He guided and supported Under the Stars during a period of significant growth and change, and we are all immensely grateful to him for his contribution. I had the honour of being invited to take over the role of Chair, having been a trustee since May 2023, and it has been a joy and a privilege to work so closely with the CEO and staff, to develop a deeper understanding of the activities of the charity, and to be able to support them in all of the challenges that come their way.

The highlights of my year with Under the Stars have been some of the performances by both music and drama groups, which have been hugely enjoyable. I have seen the Stars Band, Clubland Detectives and Sparkle Sistaz perform in front of enthusiastic audiences at top venues, and also enjoyed a spooky interactive performance, Samhain, by the Friday drama group at City Limits. Our participants continue to own every stage on which they are given the chance to perform – The Young 'Uns acknowledged what a hard act the Sistaz were to follow at the Street Choirs Festival – and it is inspiring to see their confidence and joy in performing. Despite the ongoing uncertainty about the future of the venue, nightclubs at the Leadmill continued to be successful, vibrant events and to showcase our participants' DJing and VJing skills.

These activities rely on the hard work, commitment and enthusiasm of our staff, freelancers and volunteers, in the weekly workshops and for each performance that our participants undertake. Thanks to all of them. And thank you to all of our participants whose passion and creativity is so inspiring and joyful.

During this year we began in earnest the search for a new home. This is a significant challenge – to find a space which will house all of our activities, with enough room for growth in the workshops and staff base as required. New trustee Jim Smith has been a huge asset in this project and it gives us confidence that our quest will be successful that we have access to his expertise and commitment in this area.

Our financial position continues to be strong, and we are immensely grateful in particular to Claire Smith who has not only managed the day-to-day finances of Under the Stars but also provided the Board with clear and robust financial reports that have enabled us to make informed decisions. We must also express our thanks not only to everyone who has bought tickets for events or donated in other ways, but to staff who have seen and made the most of fundraising opportunities, which not only contribute to our funds but also raise the profile of Under the Stars.

There were changes in the Board of Trustees this year as not only Drummond (Chair) but Liz Ward stepped down. Both Drummond and Liz brought essential expertise to Under the Stars, as well as tremendous energy and commitment. The new trustees who came on board in May 2023 have each brought a particular mix of skills and experience, and all have contributed ideas and positive engagement with Under the Stars' activities and forward planning. We are very grateful to all who served on the Board during this year for their commitment and all of their contributions. Plans for 2025-26 include recruiting new trustees, to strengthen the Board, and bring in further new skills and experience.

This year has been one of change and growth, and of looking ahead to more of both, as we work to ensure that Under the Stars can provide the very best opportunities for people with learning disabilities and/or autism to develop and express their creativity through music and drama. As Chair I look forward to continuing to work with staff, trustees and participants – I'm excited to see what we can achieve together.

Catherine Annabel

Chair, Board of Trustees

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Achievement and Performance

To look back in brief between April 2024 and March 2025:

- 119 artists with learning disabilities were part of our weekly performing arts workshops
- 2 x drama & music workshops were delivered, 4 days a week across 50 weeks, totalling 2,400 hours
- We hosted 5 nightclubs - 1,572 people came and danced with us
- We put on 2 gigs (Yellow Arch & Tramlines), 1 theatre show (Free Spirits) and ran 2 successful fundraising events (Sheffield 10km & Valentines Voices)

This year at Under the Stars has brought moments of celebration and deep reflection. Amongst those, the most heartbreaking was the loss of our beloved actor and DJ, Cathy. A longstanding member of our community, Cathy's presence lit up every room she entered. She was a strong, feisty, and determined Yorkshire woman, known for her no-nonsense attitude and loyalty.

In true Cathy style, she remained actively involved with Under the Stars until the very end—DJing at the nightclub just five days before her passing and taking part in the Sheffield 10k in September to fundraise for Under the Stars. Her courage, tenacity, sense of justice and determination was true to the spirit of our learning disability community. We are grateful for everything she brought to Under the Stars, and we will always speak of her.

A New Digital Home for Under the Stars

We're proud to have launched our vibrant new website, part-funded by the government funded Business Productivity & Digitisation Grant. The site really reflects Under the Stars' inclusive values and highlights how creativity and community drive everything we do.

Designed to be welcoming and accessible, the site showcases our events, workshops, and opportunities, while offering clearer ways for people to engage with us, whether as participants, audiences, partners or funders.

We hope it will boost our visibility, expand our reach, and support future fundraising and engagement. It's a testament to our team's vision and the charity's continued growth.

Workshop Highlights

The gig and performance calendar has been bursting with energy this year, with a rich programme of events that showcased the talents of our participants. From smaller gigs to big theatre performances, each of our events has helped us share our work with both new audiences and long-time supporters.

The Stars Band (Friday music)

Our Friday group, The Stars band, played a brilliant gig at Yellow Arch Studios in May. The performance combined live VJing, original material, and a dazzling display of the groups multi-instrumental talent. Their creativity and stage presence once again wowed the audience and showed how dynamic they are.

Under the Stars

Trustees' annual report For the year ended 31 March 2025

The Sparkle Sistaz (Thursday music)

The Sparkle Sistaz have had an inspiring year. Under the guidance of our team and long-term tutor Liz Nicholas, the group took part in the Street Choirs Festival at the Octagon, performing a selection of their original songs —such as Jeans So Tight—alongside their powerful new protest songs 'I feel the fire' and 'The Cost of Living Song'. Their heartfelt performance received a well-earned standing ovation and a surprise £400 donation from the Street Choirs Board.

A week later, the group performed an acoustic set at the Nether Edge Bowling Club as part of the Gloria Monday fundraising gig.

The Sparkles also delivered a punchy girl power DJ set on the Devonshire Green stage at Tramlines, where they got to hang out with the super impressed Mayor of Sheffield.

The Clubland Detectives (Wednesday Music)

In September, the Clublands held an afternoon gig and EP launch at The Greystones, celebrating months of hard work. The performance marked the farewell of Liz Nicholas, one of our longest-standing freelance music tutors, who stepped down after 14 years with us. Her passion for community music has left her mark at Under the Stars and the event was a fitting tribute to her contributions.

Monday and Wednesday Drama – Folk Tales Reincarnated

Our Monday and Wednesday drama groups have continued work on their ambitious joint project entitled Folk Tales Reincarnated, drawing inspiration from global storytelling traditions. Thanks to Awards for All funding, we were able to invest to support this multimedia production.

Monday group are focusing on producing live elements for the performance and working with the Monday Music group composing and rehearsing original music to support the live performances.

Wednesday group have made one of three short films with a professional film crew on location at Abbeydale Industrial Hamlet. The three films will form part of the live production in 2026. Both These collaborations and working with external professionals highlights our artistic ambition and offers participants new opportunities to develop skills in film, theatre, and music.

Thursday Drama

In July 2024, our Thursday Dance group performed at the Chance to Dance festival in Sheffield city centre. Their synchronised performance and confidence impressed the crowd and ended with the group teaching audience members a group dance—bringing a joyful conclusion to the event.

The Thursday group have gone on to begin devising their upcoming production “Under the Stars Wars” – an epic sci-fi adventure which will be filled with drama, music and song and will be performed at The Crucible in Dec 2025.

Under the Stars

Trustees' annual report For the year ended 31 March 2025

Friday Drama

The Friday team are continuing to work on the I'm Me Project; with York St John University and Mind the Gap. The project has inspired a new show about the rise and fall of a girl band and all the intricacies of that. Stacey one of our freelance arts practitioners has begun working with The Sparkle Sistaz as well as the drama group to create new songs for Sistarz -The Musical, a snippet of which will be performed at a two-day festival in York at the end of June. The piece will then be developed into a full-scale musical that we will aim to perform in late 2026 or 2027.

Financial performance

Donations - We've had two very generous donations from individuals for our work. One is from a family member after Valentines Voices, and another from a drum teacher who misses his work with people with autism.

Sheffield Disabled District Association - We are delighted to have been awarded £1785 by SDDA for an electronic drum kit for our music workshops. Following recent concerns about noise levels in our music workshops this will enable us to keep them lower to protect hearing.

National Lottery Awards for All Funding – we secured £19,951 grant in November to support the making of three short films and to produce the live performance of Folktales Reincarnated.

Sheffield 10K- Our most successful fundraising campaign of the year raised a whopping £5020 in unrestricted funds. We had a dedicated team of staff, trustees, workshop participants and friends of Under the Stars who went above and beyond to raise money to support our work.

Valentine's Voices Fundraiser - One of the final highlights of the financial year was the Valentine's Voices fundraiser in February. Featuring performances from local musicians who generously volunteered their time, alongside show-stopping sets from The Sparkle Sistaz and The Clubland Detectives, the event raised an impressive £2,655 in unrestricted funds. As well as the financial success, the evening significantly boosted Under the Stars' visibility and support across Sheffield, and encouraged donations including £500 from one of our musicians' parents.

Sheffield Town Trust - We became a 3-year funded project from Sheffield Town Trust. They will fund us £1500 for the next 3 years which we will use to support our Project Administrator role.

Nether Edge Farmers Market - We were their chosen local charity in December 2024, which raised £700 in unrestricted funds. Unfortunately, it was during Storm Darragh and was a bit of a windy day! We are very grateful for this donation.

Taylor Wimpey Fundraising Success - We are thrilled to share that Under the Stars was once again nominated as a beneficiary of the annual Taylor Wimpey team Challenge. We'd like to thank to the ongoing support from the team and to James Smith for championing Under the Stars and our work. James and his team raised a phenomenal £1,537 through this year's event— We are deeply grateful for this continued support.

Under the Stars

Trustees' annual report For the year ended 31 March 2025

Overall, our financial performance is steady with our main income being from Sheffield City Council adult social care and we have made a small surplus this year. We have stayed on budget, and our prudent spending has meant that we have built on our reserves that will be spent on a building for bringing our services together once we find a suitable property

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 £46,000 and £57,000.

On 31 March 2025 the free reserves (general funds excluding fixed assets) were £82,244 (2024: £82,859).

In addition to the free reserves, the company holds £215,751 in designated reserves at the year end:

- £210,821 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.
- £4,930 in relation to a project which spans the year end.

Future plans

We are focusing on:

- Ensure people with learning disabilities and autism (LDA) voices are represented across our whole organisation. We will be working on people inputting and advising on board meetings to ensure the LDA voice is represented at a strategic level in the organisation. And we will involve LDA representatives to help us plan and steer new initiatives and projects.
- Develop a Robust Monitoring and Evaluation Framework: to ensure continuous improvement and accountability in our programmes and initiatives.
- Invest in our organisational development to meet the needs of our expanding programme and organisation
- Finding a building – We will continue the search for our forever home, looking into all viable options.

Under the Stars

Trustees' annual report For the year ended 31 March 2025

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 25 September 2025.

Signed on its behalf by:



James Smith
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 2025.

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.

S Lightfoot

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

29 September 2025

Under the Stars

Statement of financial activities (incorporating the income and expenditure account) For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations, grants and legacies	2	13,484	48,575	62,059	3,582	12,923	16,505
Charitable activities	3	407,795	-	407,795	377,125	-	377,125
Fundraising activities		11,971	-	11,971	2,786	-	2,786
Investments - bank interest		4,048	-	4,048	2,834	-	2,834
Total income		437,298	48,575	485,873	386,327	12,923	399,250
Expenditure on:							
Charitable Activities	4	434,795	31,255	466,050	374,273	9,153	383,426
Fundraising activities		2,724	-	2,724	150	-	150
Total expenditure		437,519	31,255	468,774	374,423	9,153	383,576
Net income/(expenditure)		(221)	17,320	17,099	11,904	3,770	15,674
Transfers between funds	12	8,380	(8,380)	-	4,631	(4,631)	-
Net movement in funds		8,159	8,940	17,099	16,535	(861)	15,674
Total funds brought forward		310,389	915	311,304	293,854	1,776	295,630
Total funds carried forward		318,548	9,855	328,403	310,389	915	311,304

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 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets	7	<u>20,553</u>	<u>16,709</u>
Current assets			
Debtors	8	37,219	37,202
Cash at bank and in hand		276,599	265,097
Total current assets		<u>313,818</u>	<u>302,299</u>
Creditors: amounts falling due within one year	9	(5,968)	(7,704)
Net current assets		<u>307,850</u>	<u>294,595</u>
Total assets less current liabilities		<u>328,403</u>	<u>311,304</u>
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u><u>328,403</u></u>	<u><u>311,304</u></u>
Represented by:			
Funds of the Charity			
General funds		102,797	99,568
Designated funds		215,751	210,821
Total unrestricted funds	10	<u>318,548</u>	<u>310,389</u>
Restricted income funds	11	9,855	915
	12	<u><u>328,403</u></u>	<u><u>311,304</u></u>

Approved by the Board on 25 September 2025.

Signed on behalf of the board by:



James Smith
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 2025

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.

Designateds fund 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 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations	6,114	1,729	7,843	2,055	915	2,970
Donations in kind	1,870	-	1,870	527	-	527
Alpha Theta	2,000	-	2,000	-	-	-
Facey Family Foundation	2,000	2,000	4,000	-	-	-
Freshgate Trust Foundation	-	2,500	2,500	-	-	-
National Lottery Awards for All	-	19,951	19,951	-	-	-
Sheffield City Council	-	7,000	7,000	-	-	-
Sheffield Town Trust	1,500	-	1,500	-	3,000	3,000
Sheffield District Association of the Disabled	-	1,785	1,785	-	1,008	1,008
South Yorkshire Mayorial Combined Authority	-	11,610	11,610	-	-	-
South Yorkshire Mayorial Combined Authority/SYCF	-	1,000	1,000	-	-	-
Veezu	-	1,000	1,000	-	-	-
Power to change Trust and Virgin Money Foundation	-	-	-	-	8,000	8,000
Sheffield 1000 Charity	-	-	-	1,000	-	1,000
	13,484	48,575	62,059	3,582	12,923	16,505

Under the Stars
Notes to the accounts - continued
For the year ended 31 March 2025

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Music Workshop income	178,190	-	178,190	166,835	-	166,835
Drama Workshop income	200,361	-	200,361	181,692	-	181,692
One-to-one support costs	8,821	-	8,821	8,400	-	8,400
Music and drama shows income	2,425	-	2,425	3,229	-	3,229
Other events	7,972	-	7,972	7,541	-	7,541
Other income	903	-	903	1,060	-	1,060
I'm ME project	9,123	-	9,123	8,368	-	8,368
	407,795	-	407,795	377,125	-	377,125

4 Expenditure on charitable activities

Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Staff Costs	5					
Travel expenses	172,603	7,306	179,909	145,162	-	145,162
Volunteer expenses	2,592	-	2,592	855	-	855
Staff training and development	1,184	-	1,184	375	-	375
Recruitment costs	6,868	-	6,868	5,818	560	6,378
	642	-	642	288	-	288
Direct costs						
Workshops	124,330	215	124,545	116,079	-	116,079
Event and activity costs	19,585	10,773	30,358	18,155	1,153	19,308
Merchandise	679	-	679	1,000	-	1,000
Equipment	2,517	1,351	3,868	2,077	-	2,077
Refreshments	1,946	-	1,946	2,104	-	2,104
Property costs						
Rent and utilities	61,679	-	61,679	64,431	-	64,431
Repairs, maintenance and cleaning	1,188	-	1,188	319	-	319
Telephone, website and internet	15,008	11,610	26,618	1,993	-	1,993
Administrative costs						
Printing, postage and stationery	1,338	-	1,338	621	-	621
Licence and insurance	2,039	-	2,039	1,698	-	1,698
Computer costs	1,057	-	1,057	1,177	-	1,177
Subscriptions	4,500	-	4,500	2,542	-	2,542
Professional fees	4,086	-	4,086	1,039	-	1,039
Bad debts	278	-	278	293	-	293
Sundry expenses	820	-	820	897	-	897
Depreciation	7,513	-	7,513	5,490	-	5,490
Support costs						
Independent examination fee	2,343	-	2,343	1,860	-	1,860
Governance costs	-	-	-	-	7,440	7,440
	434,795	31,255	466,050	374,273	9,153	383,426

5 Staff Costs

	2025 £	2024 £
Salaries	165,530	135,456
Employer's National Insurance	12,373	9,232
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	7,006	5,474
	<u>179,909</u>	<u>145,162</u>

There was an average of 10 employees during the year (2024: 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

	2025 £	2024 £
Independent examination fee	<u>2,343</u>	<u>1,860</u>
Fees for other services	<u>341</u>	<u>-</u>

7 Tangible Fixed Assets

	Sound, music and activity equipment £	Computer equipment £	Total £
Cost or Valuation			
At 1 April 2024	25,568	9,040	34,608
Additions	<u>7,892</u>	<u>3,465</u>	<u>11,357</u>
At 31 March 2025	<u>33,460</u>	<u>12,505</u>	<u>45,965</u>
Depreciation			
At 1 April 2024	12,632	5,267	17,899
Charge this period	<u>4,958</u>	<u>2,555</u>	<u>7,513</u>
At 31 March 2025	<u>17,590</u>	<u>7,822</u>	<u>25,412</u>
Net Book Value			
At 31 March 2025	<u>15,870</u>	<u>4,683</u>	<u>20,553</u>
At 31 March 2024	<u>12,936</u>	<u>3,773</u>	<u>16,709</u>

8 Debtors

	2025 £	2024 £
Trade debtors	36,617	36,600
Prepayments	602	602
	<u>37,219</u>	<u>37,202</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	2,183	4,672
Other creditors	1,442	1,172
Accruals	2,343	1,860
	<u>5,968</u>	<u>7,704</u>

10 Unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Property purchase	210,821	-	-	-	210,821
I'm ME	-	9,123	(4,193)	-	4,930
Total designated funds	210,821	9,123	(4,193)	-	215,751
General funds	99,568	428,175	(433,326)	8,380	102,797
Total unrestricted funds	310,389	437,298	(437,519)	8,380	318,548

Property purchase

The directors 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.

I'm ME

A project which spans the financial year end - designated to show related project balance

General funds

The general fund transfers related to capitalised equipment funded by restricted grants - the underlying use of the equipment is not restricted.

Prior period comparison

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Property	210,821	-	-	-	210,821
Total designated funds	210,821	-	-	-	210,821
General funds	83,033	386,327	(374,423)	4,631	99,568
Total unrestricted funds	293,854	386,327	(374,423)	4,631	310,389

11 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Guitars and keyboards funded by Co-op community fund	915	1,379	(1,318)	-	976
Folk Tales Reincarnated funded by Awards for All	-	19,951	(11,079)	-	8,872
Drama Mac funded by South Yorkshire Mayoral Combined Authority/SYCF and Veezu	-	2,000	-	(2,000)	-
Drum kit funded by Sheffield District Association of the Disabled	-	2,135	-	(2,135)	-
Mixing desk funded by Freshgate Trust Foundation	-	2,500	(248)	(2,245)	7
Drama Screen funded by Facey Family Foundation	-	2,000	-	(2,000)	-
Website funded by South Yorkshire Mayoral Combined Authority	-	11,610	(11,610)	-	-
Workforce fund funded by Sheffield City Council	-	7,000	(7,000)	-	-
	915	48,575	(31,255)	(8,380)	9,855

Transfers represent the purchase of capital assets transferred to unrestricted funds (as there are no restrictions on the use of the assets).

11 Restricted funds - continued

Prior period comparison

	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
	<u>1,776</u>	<u>12,923</u>	<u>(9,153)</u>	<u>(4,631)</u>	<u>915</u>

12 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	20,553	-	-	20,553
Net current assets	82,244	215,751	9,855	307,850
	<u>102,797</u>	<u>215,751</u>	<u>9,855</u>	<u>328,403</u>
Prior period comparison	General Funds £	Designated Funds £	Restricted Funds £	Total 5968 £
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>

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 (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity 2024: £nil).

Two retiring trustees received gifts and cards worth a total of £73 as a token of gratitude for their service.

The key management personnel of the charity comprise of the trustees and the business manager. The total employee benefits of the key management personnel of the charity were £38,670 (2024: £34,424).

14 Related Party Transactions

There were no related party transactions during the year.