

Charity registration number: 1203120

Star Scheme CIO

Annual Report and Financial Statements

for the period from 18 May 2023 to 31 May 2024



Star Scheme CIO

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

Star Scheme CIO

Reference and Administrative Details

Chairman	Dan Wooler
Trustees	Shane Cameron Adrian Miller Ralph Andrew Constantine Knibbs Kellie Noel Gavin Howard Donna Kennedy-Jones
Charity Registration Number	1203120
Principal Office	Lobbingtons Chew Lane Chew Stoke Bristol BS40 8UE
Independent Examiner	Westcotts SW LLP Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

Star Scheme CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 May 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects and aims

Star* makes a difference with young people and their families who have experienced multiple ACEs (Adverse Childhood or Community Experiences or 'childhood traumas') by expanding on the beneficial effects of rugby at grass roots level, partnering with Premiership Rugby Community Foundations and local schools, and thereby helping communities to be the agents in their own transformation. The unique approach of star* is supported by research by the Centre for the Developing Child at Harvard University, and star* is funding new research being conducted by Dr. Nicholas Garrick into the impact of ACEs on young people.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees feel they satisfy the public benefit by making a difference with young people and their families who have experienced multiple ACEs (Adverse Childhood or Community Experiences or 'childhood traumas') and helping communities to be the agents in their own transformation.

Achievements and performance

Almost 500 young people are now registered in the scheme, representing a major milestone in our outreach efforts. The scheme is being delivered by 40 rugby clubs across the country, with a further 78 clubs in the pipeline. These clubs are preparing to adopt the star* programme, promising further growth in the coming season. star* is now active in 4 regions: Bristol/Bath, the Midlands, the Northwest, and South London.

Over 250 new volunteers have also been recruited to deliver star* at the live clubs, and over 500 coaches have been trained in the world of ACEs and childhood trauma.

We are also delighted to report on the successful implementation of a new CRM system which is being used to manage all aspects of the organisation, including finance through an integration with the Xero accounting package. The CRM system will allow detailed reporting on the operational performance of star* on a weekly and monthly basis.

Financial review

We are delighted to report that funds raised for the year ending 31 May 2024 were £479,296.

Policy on reserves

It is the objective of the charity to increase committed or on hand unrestricted funds to the level required to provide sufficient funding to cover administration costs for a period of three months, allowing for any winding up costs.

Star Scheme CIO

Trustees' Report (continued)

Plans for future periods

Aims and key objectives for future periods

The charity plans to continue the activities as outlined above in the forthcoming years, subject to satisfactory funding and self funding arrangements.

Going concern

The trustees consider that the charity has sufficient forecast income and available resources to cover the ongoing activities of the charity for the foreseeable future.

Structure, governance and management

Star* scheme is a Charitable Incorporated Organisation (CIO), incorporated on 18th May 2023. The company was established under a Governing Document, copies of which may be obtained by writing to the secretary.

Star* scheme seeks to make its Board of Trustees as diverse as possible in terms of geographical knowledge, background, experience and capabilities. In this way, the requirements of the star* scheme and the community are best served. Suitable candidates are considered by the existing board of trustees.

The trustees who served during the year and up to the date of this report are set out below:

Dan Wooler (Chair)

Adrian Miller (Secretary)

Shane Cameron

Andrew Tanner (resigned 04.12.2023)

Georgie Wooler (resigned 04.12.2023)

Gavin Howard (Treasurer, appointed 03.12.2023)

Donna Kennedy (appointed 04.12.2023)

Kellie Noel (appointed 03.12.2023)

Ralph Knibbs (appointed 03.12.2023)

Recruitment and appointment of trustees

All trustees give their time as trustees voluntarily and, as noted in the accounts, receive no benefits from the Charity. Expenses are reclaimed by some, and this is also noted in the accounts.

The board of trustees have the power to appoint new trustees after due consideration by the board. Potential Trustees are recommended to the board by existing Trustees and Patrons. New trustees have normally shown particular interest in star* scheme and therefore have a clear concept of what the Charity is, what it aims to do and broadly how it goes about doing it.

New trustees spend time with the staff and Chairman to gain an in-depth knowledge of the governance and administration of the charity's activities. Star* provides a dedicated 'Trustee pack' for new Trustees to provide a structured and more formal approach to induction.

Star Scheme CIO

Trustees' Report (continued)

Organisational structure

The governance of the star* scheme rests with the board of trustees. This board has a membership with a maximum number of 12. The trustees meet as necessary. Meetings include input from the Managing and Strategic Directors who have no voting rights and any others who can make a contribution.

The Managing and Strategic Directors are responsible for managing the operation of the star* scheme on behalf of the Trustees and report directly to the Chair of Trustees. All other staff report to the Managing Director who is responsible for the day to day organisation of projects, programmes, initiatives, and current applications to various funds. The star* scheme team handle all matters relating to liaison with junior rugby clubs, schools, Premiership Club community foundations, other third party providers and other agencies with whom star* may engage.

Major risks and management of those risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees conduct, on an annual basis, their own review of the major risks to which the charity is exposed and put into place systems to mitigate those risks identified.

External risks to funding have led to the development of a strategic plan which will allow for diversification of funding and cooperation with other charities, voluntary bodies and statutory authorities so long as the income and property of the charity shall be applied solely towards the promotion of the objects. Internal risks are minimised by the implementation of procedures for authorization of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they meet the needs of the charity.

Acknowledgements

It is not practical to fully acknowledge all the support received by star*, but we would like to acknowledge the incredible commitment, love and support of the volunteers and coaches at each and every junior rugby club that has made the decision to be part of the star* family. Thank you.

Star Scheme CIO

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial period 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 20.01.2025 and signed on its behalf by:



.....
Gavin Howard
Trustee

Star Scheme CIO

Independent Examiner's Report to the trustees of Star Scheme CIO

I report to the trustees on my examination of the accounts of Star Scheme CIO for the year ended 31 May 2024.

Responsibilities and basis of report

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

Independent examiner's statement

Since Star Scheme 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 Association of Chartered Certified Accountants, 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 Star Scheme 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 accounting 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.

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.



.....
Matthew Keane ACCA
Westcotts SW LLP
the Association of Chartered Certified Accountants
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 20.01.2025

Star Scheme CIO

Statement of Financial Activities for the Period from 18 May 2023 to 31 May 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	346,384	132,767	479,151
Other income	3	145	-	145
Total income		<u>346,529</u>	<u>132,767</u>	<u>479,296</u>
Expenditure on:				
Raising funds	4	(79,862)	-	(79,862)
Charitable activities	5	<u>(219,109)</u>	<u>(154,679)</u>	<u>(373,788)</u>
Total expenditure		<u>(298,971)</u>	<u>(154,679)</u>	<u>(453,650)</u>
Net income/(expenditure)		47,558	(21,912)	25,646
Gross transfers between funds		<u>(51,157)</u>	<u>51,157</u>	<u>-</u>
Net movement in funds		<u>(3,599)</u>	<u>29,245</u>	<u>25,646</u>
Reconciliation of funds				
Total funds carried forward	11	<u>(3,599)</u>	<u>29,245</u>	<u>25,646</u>

All of the charity's activities derive from continuing operations during the above period.

Star Scheme CIO

(Registration number: 1203120)
Balance Sheet as at 31 May 2024

	Note	2024 £
Current assets		
Debtors	9	61,816
Cash at bank and in hand		<u>668</u>
		62,484
Creditors: Amounts falling due within one year	10	<u>(36,838)</u>
Net assets		<u>25,646</u>
Funds of the charity:		
Restricted income funds		
Restricted funds		29,245
Unrestricted income funds		
Unrestricted funds		<u>(3,599)</u>
Total funds	11	<u>25,646</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 20.01.2025..... and signed on their behalf by:



.....
Gavin Howard
Trustee

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Star Scheme CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	226,833	-	226,833
Grants, including capital grants;			
Grant income	119,551	132,767	252,318
	<u>346,384</u>	<u>132,767</u>	<u>479,151</u>

3 Other income

	Unrestricted funds General £	Total 2024 £
Merchandise sales	<u>145</u>	<u>145</u>

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2024 £
Fundraising costs	<u>79,862</u>	<u>79,862</u>
	<u>79,862</u>	<u>79,862</u>

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activity	80,542	56,100	136,642
Staff costs	76,450	98,579	175,029
Allocated support costs	60,617	-	60,617
Governance costs	1,500	-	1,500
	<u>219,109</u>	<u>154,679</u>	<u>373,788</u>

	Activity undertaken directly £	Activity support costs £	2024 £
Staff costs	-	175,029	175,029
Outreach activities	30,095	-	30,095
School provision	16,806	-	16,806
Playing costs and tours	17,037	-	17,037
Charitable donations	-	2,570	2,570
Transport	25,135	-	25,135
Consultancy	-	47,569	47,569
Administration costs	-	14,709	14,709
Finance costs	-	157	157
Independant examination costs	-	1,500	1,500
Marketing costs	-	23,487	23,487
Research and development	-	19,694	19,694
	<u>89,073</u>	<u>284,715</u>	<u>373,788</u>

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,500	1,500
Total for period ended 31 May 2024	1,500	1,500

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £
Staff costs during the period were:	
Wages and salaries	151,618
Social security costs	5,207
Pension costs	2,269
Other staff costs	15,935
	175,029

The monthly average number of persons (including senior management / leadership team) employed by the charity during the period was as follows:

	2024 No
Average headcount	6

No employee received emoluments of more than £60,000 during the period

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2024 £
Prepayments	6,895
Other debtors	54,921
	<u>61,816</u>

10 Creditors: amounts falling due within one year

	2024 £
Other taxation and social security	7,533
Other creditors	27,805
Accruals	1,500
	<u>36,838</u>

11 Funds

	Balance at 18 May 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Unrestricted funds					
General					
General Funds	-	346,529	(298,971)	(51,157)	(3,599)
Restricted funds					
West Midlands Fund	-	37,500	(43,069)	5,569	-
Tackle London Project Fund	-	45,267	(16,022)	-	29,245
Bristol Fund	-	35,000	(80,588)	45,588	-
Wirral Project Fund	-	15,000	(15,000)	-	-
	<u>-</u>	<u>132,767</u>	<u>(154,679)</u>	<u>51,157</u>	<u>29,245</u>
Total funds	<u>-</u>	<u>479,296</u>	<u>(453,650)</u>	<u>-</u>	<u>25,646</u>

Star Scheme CIO

Notes to the Financial Statements for the Period from 18 May 2023 to 31 May 2024 (continued)

The following are all geographical areas for which we receive specific funding. With the exception of TackleLondon, we deliver star* in all these areas (engage with junior rugby clubs, train their coaches and volunteers, run outreach programmes, etc). TackleLondon is a collaboration between star* and the Atlas and Matt Ratana Foundations. Star* delivers the club element as per usual, and Matt Ratana delivers the schools outreach element.

West Midlands
Tackle London
Bristol
Wirral

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2024 £
Current assets	33,239	29,245	62,484
Current liabilities	(36,838)	-	(36,838)
Total net assets	(3,599)	29,245	25,646

13 Related party transactions

During the period, related party transactions were made to D Wooler relating to charitable expenses paid personally.

D Wooler (Trustee)

At the balance sheet date the amount due to D Wooler was £1,695.

TC Group

During the period, TC Group, a company which D Wooler is also a Director, gave total donations of £55,601 to the charity.. At the balance sheet date the amount due to/from TC Group was £Nil.