



TRANSFORMING CHILDREN'S HEALTH THROUGH PLAY

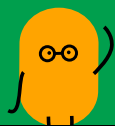
**ANNUAL**

**REPORT**

**AND**

**FINANCIAL STATEMENTS**

**STARLIGHT CHILDREN'S FOUNDATION**



**YEAR ENDED 31 MARCH 2024**

A company limited by guarantee 02038895  
Registered charity 296058 (England & Wales) SC047600 (Scotland)

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Dr Krutika Pau, Director of Children's Services

Nicky Wade, Director of Finance  
and Organisational Effectiveness

Sarah Woods, Director of Fundraising  
and Marketing

**REGISTERED OFFICE**

Starlight Children's Foundation

227 Shepherd's Bush Road

London W6 7AU

[www.starlight.org.uk](http://www.starlight.org.uk)

020 7262 2881

**AUDIT AND RISK COMMITTEE**

Ian Harding (Chair)

Chris Kelly

Alain Wolffe

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Oliver Hardcastle

Olivia McCall

Alex Spencer-Churchill

Sarah Woods

**BANKERS**

HSBC, Plc 25 Wigmore Street,  
London W1H 0DP

Lloyds Bank, Plc 25 Gresham Street,  
London EC2V 7HN

**SOLICITORS**

BDB Pitmans, One Bartholomew Close,  
London EC1A 7BL

**AUDITORS**

Sayer Vincent LLP, 110 Golden Lane,  
London EC1Y 0TG



# CONTENTS

A MESSAGE FROM OUR CHAIR	<b>4</b>
OUR STRATEGY FOR PLAY IN HEALTHCARE	<b>6</b>
THE STATE OF PLAY IN HOSPITAL	<b>12</b>
OUR HEALTH PLAY SERVICES	<b>15</b>
AMPLIFYING THE VOICES OF CHILDREN AND YOUNG PEOPLE	<b>21</b>
THE ECONOMIC VALUE OF PLAY IN HOSPITAL	<b>24</b>
OUR POLICY AND PUBLIC AFFAIRS WORK	<b>26</b>
INCOME FROM CHARITABLE ACTIVITIES	<b>29</b>
INVESTING IN OUR CULTURE AND OUR COLLEAGUES	<b>30</b>
HOW WE RAISE FUNDS	<b>34</b>
FINANCIAL REPORT	<b>41</b>
PRINCIPAL RISKS AND UNCERTAINTIES	<b>45</b>
GOVERNANCE	<b>46</b>
TRUSTEES DECLARATION OF RESPONSIBILITIES	<b>48</b>
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STARLIGHT CHILDREN'S FOUNDATION	<b>49</b>
FINANCIAL STATEMENTS	<b>54</b>
NOTES TO THE FINANCIAL STATEMENTS	<b>58</b>

# A MESSAGE FROM OUR CHAIR



Starlight is the national charity for children's play in healthcare. We support children to experience the power of play to boost their wellbeing and resilience during treatment, care and recovery from illness.

As parents and carers, many of us will have experienced the trauma of taking a child to hospital. Hopefully, it was a brief interlude, quickly forgotten. For many families, especially if a child has a chronic, serious, or terminal illness, hospital can sadly become a way of life.

**Children tell us that hospitals are scary, isolating places, that procedures are upsetting, and that being able to play can help to make it better.**

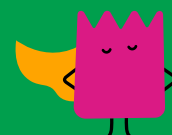
There is a growing understanding of the importance of play for mental health and wellbeing in all aspects of children's lives at home, in education, and in healthcare. However, our [report](#) "Reducing Trauma for Children in Healthcare" produced for Play in Hospital Week in October 2023 shows that children's right to play in healthcare is not adequately protected and provided for.

The healthcare system in the UK is complex, and finding solutions to a problem of this scale requires a collaborative and multi-targeted approach.

As the leading providers of resources to play professionals across the UK, it has continued to be a priority this year to distribute toolkits, toys, technology and training to healthcare settings in most need. These essential resources help children to better understand, be less anxious, and more engaged in their own care and treatment. They are also proven to distract from difficult procedures, improve recovery, reduce anxiety, and even feelings of pain.

We know that the ultimate solution requires systemic change in the healthcare system. Following the conclusion of the work of our joint Taskforce with NHS England, we hope to publish play standards and guidance later this year. We will also work to ensure that they are disseminated, understood and applied.

Building on the work of the Taskforce, we have established a national cross-sector group to initiate a workforce development strategy for health play. Our aim is to provide a road map towards a clear and transparent professional training and qualifications framework, and a consistent approach to job descriptions and banding for health play practitioners.



Using Starlight services has blown me away. It is so difficult to see children in pain and some of the things we have to do are scary and painful, so using these toys at no extra cost to us is amazing. I now have resources to help children feel at ease, learn, play and grow and all because of Starlight. I really can't describe how helpful everything is in our work."

Health Play Specialist



We have also started work to develop a policy campaign that will address the need for children's space, time, opportunity and permission to play to be central to policies and practices for their healthcare.

We believe our strategy will influence children's health. "Top down" through policy changes and influencing decision-makers. "Bottom-up" through evidence-led services that are proven to impact children's engagement and recovery through treatment.

**Our collaborative efforts really are on the cusp of driving huge change.**

However, after a strong fundraising performance in the first half of the year, our major challenge has been the impact of the economic environment and cost of living crisis on income in the second half. There have been many successes. We have developed some new sources of income from partnerships, events and activities including the pilot of some commercial service contracts and the Blenheim Ball also raised nearly £1 million. But like many organisations, we found the fundraising environment increasingly tough as the year progressed.

Towards the end of the year, with little sign of the outlook improving, we took the difficult decision to reduce the size of the Starlight team, to protect our service delivery by reducing our cost base. The priority has to be financial sustainability but we are sad to lose much-valued members of our small team. We do not underestimate the impact on the team of these changes and our focus will be to continue to support engagement, development, and motivation through a difficult period of change.

In November Alasdair Hadden-Paton retired from the Board to become our Honorary Chair of Fundraising; and Mark Tasker and Hina Patel came to the end of their terms as Trustees. Their dedication and passion for the Starlight purpose is appreciated by everyone. We were also delighted to welcome Betsabeh Solente to the Board. With global marketing experience, Betsabeh will support the team with reach, engagement and strategic partnerships, helping us to navigate the income challenges. There will be further Trustee recruitment in the year ahead.

We are very grateful for the loyal support we continue to receive in so many different ways, especially at a challenging time for many, it really is appreciated. Our work depends upon it.

Thank you.



**Alain Wolffe**  
Chair, Starlight





## OUR STRATEGY FOR PLAY IN HEALTHCARE



Children say that hospitals are a very scary place to be and play makes it better for them. There are about 5,000 children admitted to hospital every day in this country, so the need to improve their experiences is huge, and that is why the work that Starlight does is so important."

Dr Nick Richens, Paediatrician, Southampton Hospital





Starlight is a UK-wide charity that aims to transform children's health through play. We have been supporting seriously ill children for nearly 40 years and now work in partnership with more than 600 healthcare settings, enabling 2m+ touchpoints annually.

Over the last 5 years we have evolved the primary focus of our work from wish-granting to supporting children to experience the power of play during treatment, care and recovery from illness in hospitals, hospices and other healthcare settings. This evolution of strategic direction was in response to research showing the importance of play in healthcare settings for children to have a positive experience; and also for the efficiency of their treatment and care.

#### IMPORTANCE OF PLAY IN HEALTHCARE

- Reduces anxiety, fear, stress and even pain
- Helps children engage and prepare for their treatment and cope better with procedures
- Minimises trauma and contributes to a better experience
- Supports children to have some sense of control
- Creates continuity with everyday life

Evidence shows the highest attainable standard of health can only be realised if children are supported to engage in play throughout their treatment journey. It helps improve resilience and physical recovery, whilst reducing anxiety, fear and even feelings of pain. Play improves children's engagement with treatment, reducing the need for medication and additional staff time. As a result it can also create efficiencies and economic benefit for the NHS.

In October 2023 Starlight released a new report *Reducing Trauma for Children in Healthcare*. The report shows that:

**71%**

of healthcare settings have **no designated budget for play resources**

**85%**

of Trusts and Health Boards have **no policies and procedures for play**

There is an average ratio of only **one full-time HPS for 3,986 child admissions** to hospital per year

These statistics are despite the fact that Excellence (NICE) (2021) has stated that children's play, supported by specialist teams, should be integral to children's healthcare. The UN Committee on the Rights of the Child (UNCRC) also says that appropriate provision for children to enjoy their right to play when they are ill, will play an important role in facilitating recovery. We know that if we create the right conditions to support children's capability to play, they can play an important part in creating their own wellbeing.

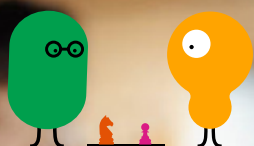
Our strategy for play is built on the principles set out in our play policy, which we developed through a collaborative process this year:

- All children have the right to play
- Playing is the joy of childhood
- Play is a top priority for children and should be integral to their healthcare
- Playing is how children participate and communicate
- Playing makes things better and safeguards children against trauma
- Children who are sick need extra support to play
- We work across the healthcare system to promote and protect children's play

**The United Nations Convention on the Rights of the Child (UNCRC)** is the most widely ratified human rights treaty in the world. It states that every child has a right to play and a right to express their views, feelings and wishes in all matters affecting them. They have a right to have their views considered and taken seriously and a right to the best possible health.







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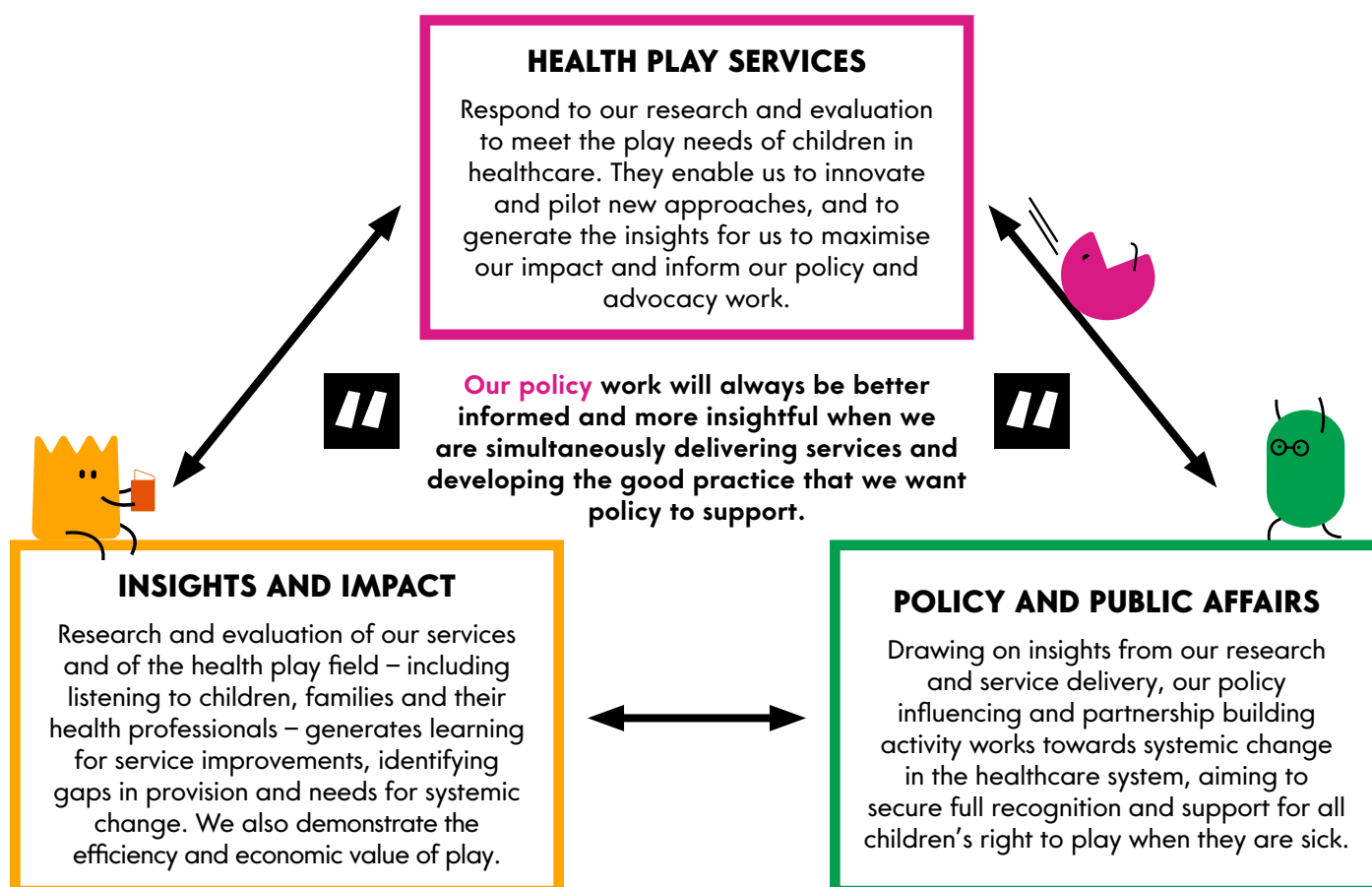
## OUR STRATEGY

The aim of our strategy is to enable all children to enjoy their right to play when they are receiving healthcare – in or out of hospital – supported by health play professionals and resources according to their need.

We work to ensure all children can experience the power of play to support their mental and physical health during treatment and recovery from illness. We aim to ensure that every child's right to play is protected and provided for as an integral part of their healthcare. We want them to be safeguarded and protected from avoidable distress and trauma through the support of specialised, properly resourced play services working to recognised national standards.

There are three elements of our strategy that uniquely place Starlight as the charity leader of play in healthcare. Nearly 40 years of health play service delivery, supported by a unique dataset of research and evaluation, together provide a platform for evidence-led policy and advocacy work to amplify the impact that we can achieve.





## HEALTH PLAY SERVICES

We support play specialists and their colleagues with specialised play resources to help children to better understand, be less anxious, and more engaged in their own care and treatment. Our services respond to our research and evaluation to meet the play needs of children in healthcare. They enable us to innovate and pilot new approaches, and to generate the insights for us to maximise our impact and inform our policy and advocacy work.

Through this work we aim to:

### 1. Understand health play

To grow and share our knowledge and understanding of health play provision through active engagement with the sector supporting it in all healthcare settings.

### 2. Provide evidence informed support

To provide resources and multi-media which support and guide the delivery of health play, to practitioners and families.

### 3. Create communities of practice

To build and facilitate networks of health play champions, making space for peer-to-peer support, knowledge sharing and best practice.

### 4. Provide training and advice

To deliver training, consultation and provide up to date resources which facilitate improved health play, advocacy.





## INSIGHTS AND IMPACT

Research and evaluation of our services and of the health play field more broadly generates learning for service improvements, identifying gaps in provision and the need for systemic change. Central to our play in healthcare intelligence is understanding the experiences of children and young people and taking time to find different ways to involve them in our research activities. We respect their right to an opinion and to have agency in their own health and wellbeing and have a participation strategy which includes a Youth Panel.

Through our insights and impact work we aim to:

### 1. Improve understanding of the impact of play

We evidence the importance, value, reach and impact of Starlight's services and health play more broadly.

### 2. Amplify children and young people's voices

Where relevant and possible, we embed children and young people's voices and integrate them at the core of Starlight's work and decision-making.

### 3. Demonstrate the efficiency and economic value of play

The argument for play in healthcare is strengthened by demonstrating the efficiency of treating and caring for children who are less traumatised when play is properly provided for.

### 4. Share knowledge and learning

We use our insight collaboratively to galvanise a collective effort, sharing evidence, data and learning to transform children's experience of play in healthcare across the sector.

## POLICY AND PUBLIC AFFAIRS

We amplify the impact of our service delivery and research insight by advocating for children's right to play and working in partnership for systemic change in the healthcare system. Our policy influencing and partnership building activity aims to secure full recognition and support for all children's right to play when they are sick. Through our policy and public affairs work we aim to:

### 1. Improve understanding of the system

To grow our knowledge and understanding of the children's healthcare system and the public policy that guides it.

### 2. Advocate for change

To lead our strategic advocacy for systemic and policy change.

### 3. Grow our advocacy network

To build and lead a network of collaborators and allies for children's play in healthcare, to collectively champion this change.

### 4. Engage policymakers

To actively seek to engage with and influence policymakers with our proposals.

### 5. Campaign for change

To share and amplify our proposals to the media and multiple audiences to galvanise collective support and momentum around our campaign for change.

For systemic change to happen, and for children to receive equitable and appropriate access to play, it needs to reach and affect the behaviour of the entire healthcare system. We will be calling on the Government to take a lead on a comprehensive policy for children's health and healthcare, with play as an integral component of its plans. We will also continue to work with NHS England to adopt and implement new standards and guidance for health play services and to review commissioning contracts for paediatric services in this light. Central to all that we do, is ensuring that the immediate trauma of children undergoing treatment is prevented or alleviated through our core hospital services.





A young child with dark hair in a ponytail, wearing a grey hoodie, is looking intently at a large, colorful interactive screen. The screen displays various shapes and patterns. To the right, a green wall features the word 'STAR' in large, colorful letters. The background shows a hospital setting with medical equipment and a white curtain.

# THE STATE OF PLAY IN HOSPITAL



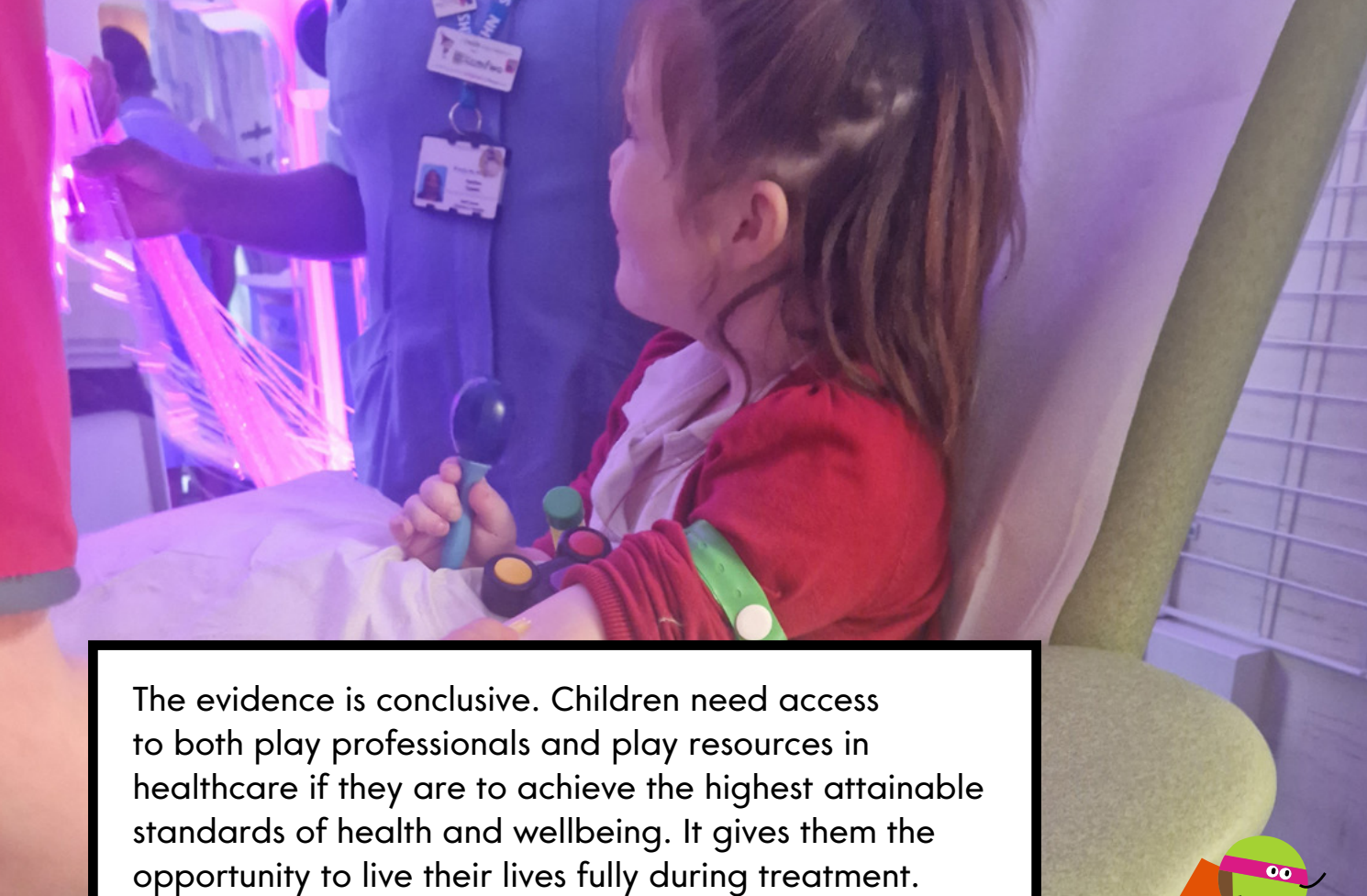
## AN EVIDENCE BASED APPROACH



Provide easily accessible, age-appropriate play and recreation for children and young people, to reduce the fear and anxiety about pain that may be experienced ... during healthcare interventions by ... using therapeutic play and distraction techniques and creating a calm environment before, during and after interventions or procedures”

NICE (National Institute for Health and Care Excellence) guideline: Babies, children and young people’s experience of healthcare (2021)





The evidence is conclusive. Children need access to both play professionals and play resources in healthcare if they are to achieve the highest attainable standards of health and wellbeing. It gives them the opportunity to live their lives fully during treatment. The UN Committee on the Rights of the Child (2013), the Department for Health (2003), and the National Institute for Health and Care Excellence (NICE) (2021) have each unambiguously stated that children's play, supported by specialist teams, should be integral to children's healthcare.

Evidence also shows the efficiencies that a playful approach can create in terms of shorter treatment times, fewer interventions and faster recoveries. Despite this, health play services remain widely under resourced and undervalued. Our 2022 research into the state of play in hospitals across the UK revealed substantial gaps and inequalities in the availability and quality of play provision.

The research showed that there is not a culture of play integrated into healthcare. Most hospitals do not have policies or designated budgets for play and there are insufficient play professionals for the number of children admitted to hospital. We found that despite almost 2 million hospital admissions for babies, children and young people each year, there are **fewer than 1,200 health play staff in the NHS. Only 50% of those are Health Play Specialists, 47% of those work part-time and most do not work weekends.**

In 2023 we expanded our research to consider the link between negative childhood healthcare experiences and trauma and how trauma could be mitigated through play. This culminated in our 2023 report *[Reducing Trauma for Children in Healthcare](#)*. We found studies have shown that prolonged or repeated periods of hospitalisation or treatment in childhood can increase the risk of trauma and increase risk factors for mental health conditions such as anxiety and depression. There is also well-documented evidence that therapeutic play and health play services, facilitated by skilled play practitioners, can significantly mitigate these risks. Parents and children have told us too about their negative experiences and the impact on their mental health.



This year we have gained additional detailed insight from our four Starlight funded Health Play Professionals. We have found that they are often the chief advocates for the child, representing their voice, championing their needs and working to represent their best interests in clinical interventions. They are highlighting that early play intervention can reduce or prevent trauma, making future interventions easier.

Our evaluation of the impact of this first year of our funded Health Play professionals also highlighted barriers they face in their work. A lack of understanding of their role and recognition of its importance. A lack of communication from other health staff and often exclusion from early stages of a medical intervention. A lack of resources and funding is cited by all.

The year ahead is about being relentless in our mission to enable all children in the UK to have their right to play protected and provided for when they are receiving healthcare – in or out of hospital. We will continue to be evidence-led, driven by research and insights into what works best; provide direct support to children and their families; and to the health professionals working with them. We will continue to advocate for more and better health play services and promote the full recognition of health play practitioners as an integral component of the children's health workforce.

As we work to drive systemic change across children's healthcare, it is vital that we continue to alleviate the trauma experienced by children in healthcare now, by supporting and promoting the Health Play community and by providing them with much needed resources.







## OUR HEALTH PLAY SERVICES

Health Play Specialists are extraordinary health professionals who plug vital gaps in treatment and care in hospitals and hospices. They listen to understand the needs of each individual child and make the experience more human and positive for children, young people and their families.

They use play to prepare children for treatment and distract them from stressful and painful procedures. They help them deal with fear and anxiety, cope with pain and regain skills lost through the effects of illness or hospitalisation. They have end of life conversations, calm patients with serious mental health issues, provide snacks for hungry parents and often find themselves trying to raise the money for resources to support their work. They find every way to make all hospital touchpoints with children more friendly and normalise the experience of a hospital stay.





Our Health Play services are designed to support Health Play Specialists, Play Workers and other professionals in avoiding or mitigating the immediate trauma which can be caused by medical treatments and negative hospital experiences. We do this by:

- **Providing resources to support play** (including technology, toys, books and materials) recognising that many health play professionals have little or no budget
- **Providing multi-media resources** such as videos or leaflets to guide play delivery
- **Creating a community of Health Play practitioners** for peer-to-peer support, sharing best practice and new ideas
- Offering **specialised training sessions** where play professionals can develop new skills and expertise

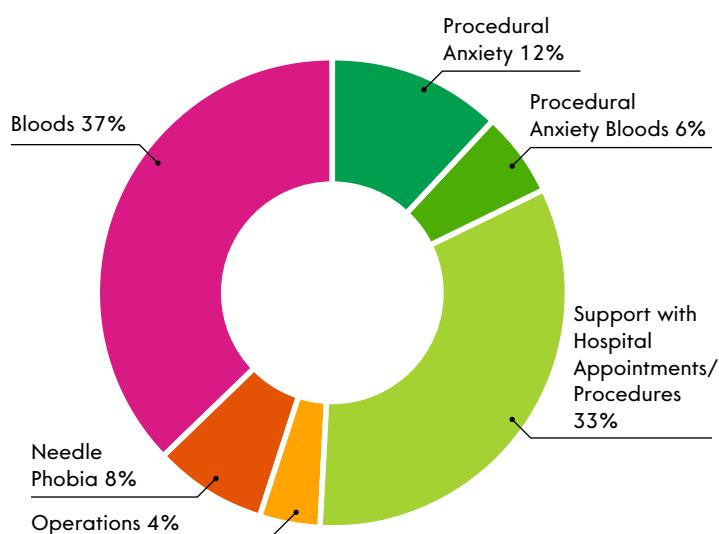
## FUNDING HEALTH PLAY PROFESSIONALS

Critical to our work is a cycle of continuous feedback, where we gather insight from health play professionals and use it to inform our services. Last year we took a significant step forward in understanding the full impact of excellence in play provision by creating four Starlight funded Health Play posts. These play professionals, each supported by a Starlight mentor, are developing centres of excellence in their hospital, hospice and community settings. They are demonstrating that when health play specialists are central to the Multi-Disciplinary Team responsible for the care of a child, wellbeing and health outcomes are improved.

In one setting our funding has allowed the building of a completely new service, bridging the gap between hospital and community healthcare settings. Access to this service provides critical support for children with anxiety around procedures such as blood tests and prepares them for hospital visits (see chart).

We have worked with these play professionals to build confidence in advocating for their roles and have seen them become pivotal to the multi-disciplinary teams surrounding each child. Each post is funded for three years, allowing time for long-term change to be created and impact measured within the settings. As part of this programme, in the coming year we will be completing the development of a tool for measurement of the impact of play and working with one of the settings on an economic analysis of play for children undergoing blood tests and MRI scans.

## HEALTH PLAY IN THE COMMUNITY: REASONS FOR REFERRAL





## RESOURCING HEALTH PLAY IN HOSPITALS

Health play specialists are creative and imaginative but need resources, yet our research shows that **71% of healthcare settings have no dedicated budget** to provide them. This year we supported play professionals in 627 different healthcare settings, sending out more than 3,600 boxes and resource packs.

Starlight Boxes are packed with toys, games, arts & crafts, books and other play-related items, all carefully chosen to support health play staff in their work. We use the insight Health Play professionals give us to continuously review and improve our services. This year we have made two new selections available – the **Baby Box** and the **Prep Box**. The Baby Box was developed in response to feedback from Health Play Specialists that there were few resources available to support mental wellbeing and developmental play in 0-3 year olds. The Prep Box was designed in close consultation with Health Play Specialists who needed specialist resources to support them in making sure that children were as prepared as possible for medical procedures.

**93%** of health professionals found our Distraction Box made treatment easier to complete

### BABY BOX



The baby box focuses on the importance of play in the first 1,000 days of life. Each item is chosen to stimulate senses and encourage resilience through play. It saves time and cost of procedures and gives play professionals the tools they need to build special bonds with babies and their families.

### PREP BOX



A specially designed toolkit to help children feel more confident and prepared for their medical procedures. Filled with playful educational tools like dolls to be used to demonstrate what a child can expect and clay to make body parts. There are also videos to help medical teams know how best to explain things to children.





During the year we sent hospitals, hospices, community healthcare settings and ambulance crews...

**12,000**

Amazon Therapeutic Play & Creativity packs

**991**

**Distraction Boxes** – to distract children from the distress of treatment

**749**

**Sensory Toy Boxes** – to encourage play where children have additional needs

**345**

**Play Essential Boxes** – with toys and games, arts and crafts

**336**

**Baby Boxes** – with resources to support developmental play

**308**

**Preparation Boxes** – to help prepare children for treatment

**235**

**Play in Hospital Week Boxes** – with a science, tech, engineering & maths theme

**200**

**Panto Boxes** – to go with our Starlight Panto

**198**

**Play Well Boxes** – to support wellbeing in older children

**145**

**Story Boxes** – to inspire the imagination

**117**

**Gaming Bundles** – for those gamers to keep their skills honed

Our pilot of **Virtual Reality** combined with distraction therapy, in the hands of an experienced Health Play Specialist, has continued to reduce anxiety and stress for children in the Leeds area. **97% of children taking part said they felt little or no pain** while undergoing potentially painful procedures. We have expanded the pilot to 8 settings and continue to gather insight about its impact.

Children from ethnic minority backgrounds, with long-term complex conditions, younger children, and children living in households in areas of higher deprivation are more likely to be admitted to hospital. Once there they are more likely to have a negative experience. As the cost-of-living crisis further worsens poverty in the UK, hospital admissions for the most disadvantaged children are rising. Our State of Play in Hospital mapping data gathered last year has allowed us to identify and prioritise requests for resources from areas of most need. We also recognise that the better resourced hospitals are more likely to be aware of and apply for our services and look to pro-actively offer support to those in areas of highest deprivation.

Two key partners continue to help our resources reach as many Health Play professionals and children as possible. The generosity of **One4Fun** helps to stock our boxes. Our partners at **Amazon** have helped 62 healthcare settings across the UK to help alleviate healthcare related trauma for children by providing 12,000 play packs with a theme of “therapeutic play and creativity.”



## RESOURCING HEALTH PLAY IN THE COMMUNITY – A PILOT

Many seriously ill children have healthcare touchpoints in community settings, where better experiences mean less trauma and better engagement with healthcare in later life. This year we ran a short pilot of bringing a playful approach to community healthcare settings. We discovered that although there were clear benefits to the children involved, the footfall of children and young people through these settings was too small for an impactful programme to be maintained.

This pilot was therefore ended shortly after the year end as part of the changes made to focus resources where they would have most impact and strengthen the financial sustainability of the charity. Pilot work outside of healthcare settings, with seriously ill children and their families meeting regularly to benefit from meaningful activities and connection, ceased at the same time. This allowed us to focus fully on improving the experience within healthcare.

## CREATING COMMUNITIES OF PRACTICE – OUR HEALTH PLAY CHAMPIONS

Play professionals often work in isolation, with limited opportunities to share ideas or hear about new practices. They are often undervalued by other health professionals, lacking confidence in advocating for the importance of their work and can be the last to be involved in a child's care.

Our Health Play Champions network has been created to provide vital support, with access to training and the chance to learn from and share best practice with one another. We support them in finding the confidence to speak out for the importance of play to every child and the impact they can have in reducing trauma. They are also a critical link between Starlight and the healthcare settings, providing insight about needs on the ground and the impact of the resources we provide, allowing us to continue to improve our services.

**102**

Starlight  
Health Play  
Champions

**83**

different  
healthcare  
settings

**37%**

increase  
on last year

This year we have focused on expanding the network of Champions and increasing the resources we can provide. In the coming year we will expand the network further and we aim in time to actively recruit Champions from wider healthcare teams – doctors, nurses, healthcare assistants – so that play is championed at every touchpoint of a child's healthcare journey.

## TRAINING

Providing specialist training and increasing the awareness of the importance of play, particularly in reducing trauma, continues to be central to our support and promotion of the Health Play community. Many children and young people in healthcare face visual, hearing, speech or neurodivergence barriers to communication and we have provided training to help overcome those. **74 health play staff from across the UK attended our formal training this year.** We aim to continue to increase our training offer and make it more widely available.

### Training included:

- **Makaton:** Communication system that uses spoken language, hand signs and symbols
- **Guided Imagery:** A diversionary technique for invasive procedures
- **Youth Mental Health First Aid**



## RAISING THE PROFILE OF HEALTH PLAY PROFESSIONALS

Each year we support National Play in Hospital Week, organised by the Society of Health Play Specialists. With our Health Play Awards we formally recognise and raise the profile of the critical role of both Health Play Specialists and other frontline staff play when, alone or in teams, they work tirelessly to provide play opportunities and resources for the children in their hospitals and as a result support the efficiency of treatment in healthcare settings.

### In the coming year we will:

- **Continue to support Health Play Professionals** to advocate for their roles and for the importance of play as part of every child's treatment
- **Continue to provide critical resources** into healthcare settings and to gather insight to continuously improve our services
- Build on the first year of work with our **funded Health Play Professionals**
- Continue to **grow our network of Health Play Champions** and to develop how we work with them
- **Build on our reputation as a training provider** by increasing the number of courses we provide and expanding their reach

### HEALTH PLAY SPECIALIST OF THE YEAR 2023



A child's first experience in hospital can be traumatic and shape their perception of hospitals for life. So, receiving this award is an opportunity to spread awareness about our role and how we can positively impact a child's experience."

Emily Hodgkins, Senior Health Play Specialist,  
Oxford Children's Hospital







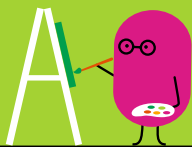
# **AMPLIFYING THE VOICES OF CHILDREN AND YOUNG PEOPLE**

Children have a right, codified in the UN Convention on the Rights of a Child, to have not only their voice heard but their opinion considered and to be active participants in decisions which affect them. Decisions about a child's healthcare are often taken solely by parents, carers and medical professionals. We believe that children's healthcare systems need to account for the perspectives of children and not solely of the adults caring for them. By actively participating in their own healthcare, children can create their own connections, develop their resilience and build a greater sense of self-worth.

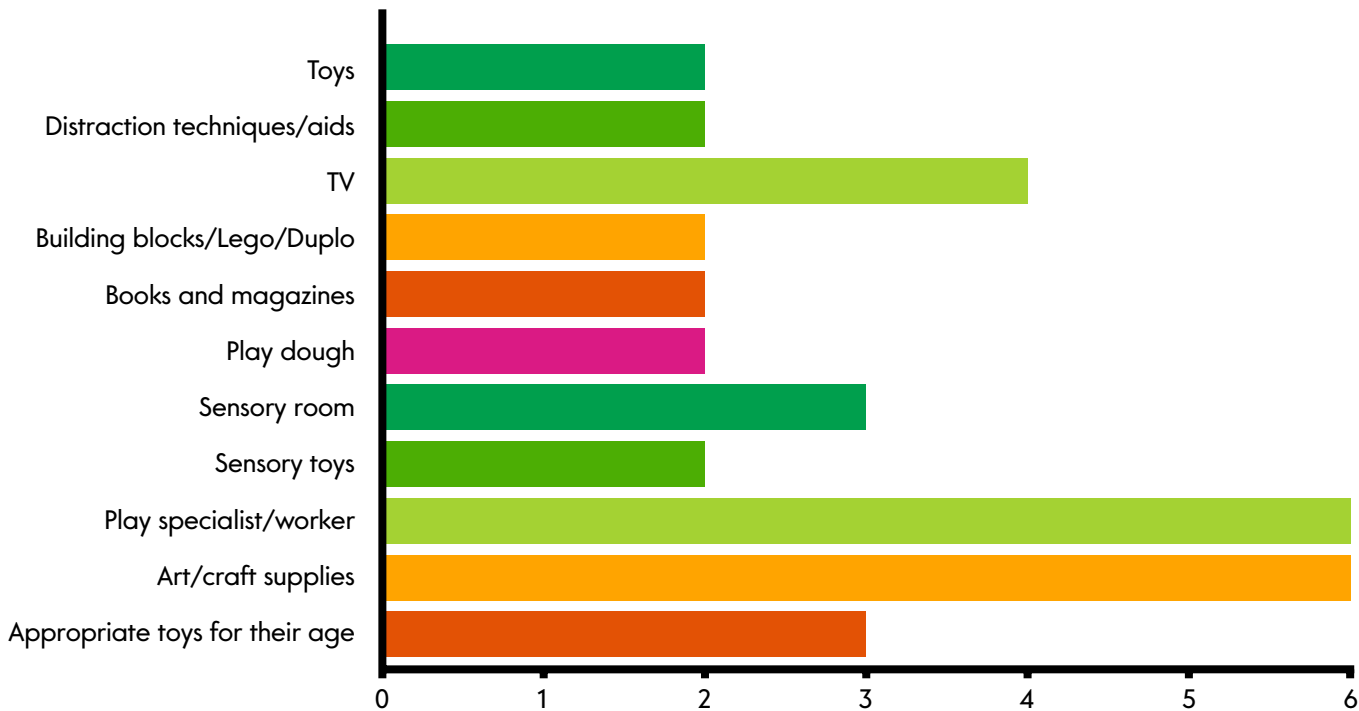


Often the key advocate for a child in hospital is the Health Play Specialist. By listening they build understanding of each individual child's perceptions, lived experiences and needs. We work to give Health Play Specialists the tools and confidence to advocate for the children in their care to have agency in healthcare decisions.

Our insight and impact work, which directly informs the delivery of our charitable purpose, brings children's voices to the centre of service design. Our expertise in this area had formal recognition this year when we were commissioned by the Royal Marsden Hospital, London, to ensure that children's voices were heard in the design of new facilities.



**WE ASKED CHILDREN AND YOUNG PEOPLE WHAT THREE THINGS EVERY HEALTHCARE SETTING SHOULD PROVIDE FOR THEM**





The voices and lived experience of children and young people are also critical as we work in collaboration to shape the future of health play provision within the NHS. The presence of a young person on our Taskforce ensured that the perceptions and lived experience of a child in healthcare were heard alongside clinical and academic experts. It also kept an absolute focus on purpose, on practical rather than abstract. For the young person, experiencing the types of meetings and discussions that can happen in a professional sphere, as well as having their voice listened to and their contribution respected, provided valuable experience and developed their confidence.

This year, the talented team of children and young people at Participation People have worked with us to build our skills in actively engaging with children and young people in the planning, delivery and evaluation of our work. They have also supported the early stages of development of our first ever Participation Strategy.

This strategy is grounded in our belief in promoting children's agency and their right to participation. It supports the creation of a culture of listening, agency, recognition and respect, championing participatory approaches in play and healthcare.

## The strategy has four key elements:

- 1 SPACE:** Providing safe and inclusive spaces for children and young people to express their views
- 2 VOICE:** Providing information and support for children and young people to express their views
- 3 INFLUENCE:** Ensuring the views of children and young people are taken seriously whenever possible
- 4 AUDIENCE:** Making sure the views of children and young people are communicated to the right people

In the year ahead we will be building on this work with the introduction of a Youth Panel. The young people on this panel will contribute to the development and review of the Participation Strategy and influence our core work on ensuring that children have access to play in hospitals to improve their mental health and wellbeing.







# THE ECONOMIC VALUE OF PLAY IN HOSPITAL



Our work with Pro Bono Economics last year took a significant step towards quantifying the economic value of play in hospital by demonstrating the efficiencies that play provision can create in treatment and recovery. We know that one of the major barriers to play provision within the NHS is funding. It is our aim to demonstrate that the cost of Health Play Specialists and their resources is outweighed by the savings in time and cost of prolonged or repeated medical interventions. We believe that demonstrating the economic value of play is directly linked to achieving wider adoption of and investment in play provision and hence systemic change.

Health Play Professionals have demonstrated that when they are able to be central to the care of children in hospital, they can find creative solutions which generate efficiencies in other areas of care.

In the coming year, our new Innovation Awards aim to highlight the expertise, ingenuity and contribution to efficiency made by Health Play Professionals. These awards will continue to increase awareness of the critical value of Health Play Specialists, strengthening the platform from which they can advocate for themselves to become central to multi-disciplinary teams. They also create a further opportunity to share best practice.

### Data from 105 health professionals indicated:

- Use of a Starlight Box could shave **six minutes from the average treatment**
- Our current programmes could free up **6,500 staff days a year** (equivalent of £2.2m)
- Sedation could be avoided in as many as **100,000 treatments per year**, the equivalent of a saving of up to £1m a year
- Savings to healthcare settings overall could be **4 times the cost of the programme**

## SHARING KNOWLEDGE

Transforming children's experience of play in healthcare can only be achieved by collaboration and sharing our expertise with that of other sector experts. This year we have continued to convene our quarterly Health Play Forums, an expert group of stakeholders from across the sector, including senior practitioners, academics and other sector leaders.

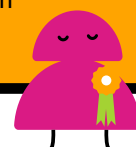
We were invited to present our work and insights at events including the annual conference of the Royal College of Paediatricians and Child Health and the triennial conference of the International Play Association in Glasgow. We also presented insight to the United Nations Committee on the Rights of the Child. Following the success, in March 2023, of our first joint symposium with the Play in Education and Learning team at Cambridge University, we will be co-hosting a second symposium, *Playing with Children's Health* at the Royal College of Paediatrics and Child Health in London.

Sharing insights with the wider health field of the importance of play is critical to systemic change. Our programme of webinars, given in partnership with experts from across the Health Play field, is open to everyone. This year we held six webinars on topics including *Play and Palliative Care* and *Mental Health, Play and Children's Healthcare*.



### In the coming year we will:

- **Launch our Youth Panel**, bringing the voices of young people directly into our strategy development
- **Continue to build evidence** of the economic value of play in healthcare
- **Continue to collaborate and raise awareness and understanding** in the wider Health community by means of our programme of webinars
- Launch our first **Innovation Awards**, recognising on the ground innovation by Health Play professionals







## **OUR POLICY AND PUBLIC AFFAIRS WORK DRIVING SYSTEMIC CHANGE**

Our research with health professionals, parents and other stakeholders has identified the lack of recognition for, and insufficient numbers of, Health Play Specialists as the major barrier to providing children with the support they need to minimise the trauma of hospitalisation and treatment. For this to change, play staff need to be recognised as integral members of a multi-disciplinary paediatric care team. The support they provide during treatment and procedures has to be recognised and play has to be treated as an integral part of children's healthcare. This can only be achieved through systemic change from within the healthcare system.



The remarkable unity that quickly emerged within the taskforce speaks to the unarguable need for this work. There is a palpable momentum for change within children's healthcare."

Adrian Voce, Head of Policy and Public Affairs, Starlight



By late 2022, following publication of our 2022 *Play In Hospital* report, we were recognised in the sector as a catalyst for this change and a galvaniser of collaborative effort across the healthplay sector. Recognising this leading role, NHS England invited us to partner with them as joint chair of a Taskforce on Children's Play in Healthcare. This was an intensive, cross-sector collaboration of 60 health professionals, including representatives of the Royal Colleges of Nursing and Paediatrics and the Care Quality Commission.

The Taskforce presented its conclusions at the National Association of Health Play Specialists (now part of the Society of Health Play Specialists) conference in the summer of 2023. In October we published *A Common Purpose*, our report detailing the outcomes of the taskforce work:

- Draft national guidance for NHS Commissioners and providers, providing clarity about the importance of play in children's development and wellbeing and in trauma mitigation, as well as play provision in diverse healthcare settings

- Draft National Standards and a proposed audit tool for health play services, setting out eight criteria to be met for healthcare settings involving paediatric care
- Proposals for a new Health Play Workforce Development strategy and a standing group to take it forward. This would include working towards recognised professional status and building workforce numbers, skills and qualifications to support the guidance and standards recommendations.

### Why play should be a commissioning priority:

- Improved participation and agency
- Less trauma
- Reduced treatment / recovery times
- Improved efficiency
- Better patient experiences



We are working towards publishing the final Standards and Guidance later this year. Also later this year, we expect to jointly publish a Workforce Development Strategy with Skills for Health and the Society of Health Play Specialists. This will set out a national training and qualifications framework and a roadmap towards the necessary growth in capacity and capability in this sector. The number of Health Play Specialists (currently only 600 across the UK) needs to increase and for this to happen Health Play needs to be recognised as a clinical specialism with an attractive career path.

In order for the systemic changes required to ensure that all children in hospital have access to the health play services they need, the NHS – including commissioners, Trust leaders and the multi-disciplinary teams responsible for children's care – will need to adopt and implement these tools. In the coming year, we will be continuing to work with NHS England to disseminate and promote this new guidance, standards and workforce strategy.

We know that a major barrier to systemic change is the many competing priorities for limited NHS funds. The draft National Standards set an expectation of levels of availability of play provision and there are currently too few Health Play Specialists in most Trusts to meet the criteria for success. Recruitment and training of more takes a commitment to long term funding that can only come from the importance of play in healthcare being recognised at the highest level.

In the coming year, therefore, we will be putting more focus on advocating for therapeutic play to be better recognised and supported by government policy. Building on the increasing impact of our work with the NHS, and our growing evidence base, we are developing a strategic policy advocacy campaign to leverage our growing influence as a sector leader. Our aim is to strengthen our position as a galvaniser of collaborative efforts, and make the strongest possible case for play in healthcare to policymakers.



A year ago health play staff were listed under 'Corporate Services' on NHS Careers pages, alongside Finance and HR. Thanks to our work, they are now recognised alongside nurses as 'Clinical Support'.





# INCOME FROM CHARITABLE ACTIVITIES



It is critical that we expand the reach of our services which directly support play in healthcare settings. Our experience and expertise has been a driving force in developing the new standards for play in healthcare and we now need to drive their successful adoption and implementation. Demand for our services will continue to increase.

We are incredibly grateful to all those who support and fund our work. However there may be challenges to expanding the reach of our services based on fundraising alone, particularly in times of economic uncertainty. As part of our sustainable income strategy, we have been exploring opportunities for generating revenue from our charitable activities. Our ability to demonstrate the efficiency and economic value of play means we are well placed to persuade and secure contracts with the NHS, if funding is available.

There are also opportunities within the private healthcare sector, which has historically been focussed on adult care and is now seeing an influx of children as a result of NHS waiting times. Support in building and maintaining play provision has become a priority in these settings.

These commercial services will generate income which will be reinvested in our charitable service delivery, allowing us to continue to provide resources and support health play professionals in settings across the UK.

This year we have been piloting some small commercial contracts within the NHS. We have continued to work with North East London healthcare settings on their vaccination programme for children, reducing 'needle trauma' in both children and accompanying adults. We have worked with Sheffield Children's Hospital to provide a comprehensive play audit, allowing them to identify improvements in their provision, and with the Royal Marsden Hospital to ensure voices of children and young people were taken into account in a redesign of facilities.

**In the coming year we will be proactively seeking new opportunities to build a sustainable income stream from our charitable activities.**



Paid-for services expand our reach and impact and generate funds for our charitable services



# INVESTING IN OUR CULTURE AND OUR COLLEAGUES

Our culture is a shared responsibility and the glue that binds us together even through challenging circumstances.

Investment of time and resource in our culture is a priority for everyone at Starlight. It motivates us to achieve our shared purpose, creates opportunities to be heard, gives colleagues some influence and control in what they are doing and supports them to feel recognised and valued. Focusing on our culture helps us to retain the experience and expertise that we need and to attract and recruit the most aligned and expert colleagues. It also helps us to come together through difficult circumstances, helping us to make the right decisions always in the furtherance of our charitable purpose.



## OUR VALUES

### Responding to the world around us



We are inspired by the changes in the world around us. We have the freedom and courage to try something new, always learning and adapting to people's needs. It means trying stuff out, seeing what happens and pushing our boundaries.

### Taking the time to understand

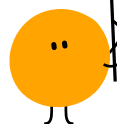


We take the time to understand ourselves and our impact. We actively listen, seeking to learn and understand from everyone's experiences in life. We are open to the opportunities and possibilities this awareness brings to ourselves, others and Starlight.



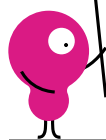
Our standards and the environment we create through our behaviours."

### Working together for our purpose



We aim high, think big, are imaginative and curious in everything we do. We celebrate our achievements, and we help and support each other when challenges come. We all play our part in our purpose and have fun along the way.

### Trusted to be our best



The trust we have in each other and our purpose guides our decisions, choices, and actions. When we are trusted our confidence grows, we ask for help, and we feel safe to be who we are. In any situation we say 'we' rather than 'they'. Most of all we trust in the Power of Play for children and adults alike.



Our key priority is a Self-Awareness for Business Results Programme of personal development for all colleagues. Our increased self-awareness empowers each of us to think independently, effectively manage our surroundings, and make well-balanced choices for ourselves, our colleagues and Starlight. In this way we all have the opportunity to thrive, using our values as the lens to reflect on our behaviours and influence our every-day decision making. This awareness along with the development of our EDI Vision & Principles has strengthened our commitment to nurturing an authentic environment where hierarchies operate appropriately, and our colleagues build a sense of belonging.



Over the year we have taken our Moments That Matter Colleague Experience Strategy forward at each touchpoint. We have developed our recruitment practices to encourage talented candidates to **Choose** both Starlight and the role by including a distinctive stage engaging candidates in our culture. When a new colleague **joins** us, they experience a tailored induction programme with a clear plan, objectives and early involvement in strengths development to allow them to become productive and effective as soon as possible.

We aim to take a contemporary approach in how we help colleagues measure their progress and map out their development to **grow**. This is based on understanding their individual contribution and Impact.

We understand the limitations for our colleagues in developing their careers in a small organisation. Within the salary budget we were able to **recognise** a small number of colleagues through pay progression and an inflationary award for all. The Trustees approve the overall salary budget and specifically the remuneration of the Senior Management Team, taking into account affordability for the charity, inflation and market rates at the time.

Our colleagues are now beginning to take active ownership of their **transition** within or even outside Starlight, with a maturity supported and encouraged with coaching and open conversations. This maturity allows us to plan ahead and flex our resources appropriately.

Our focused plans this year and investment in our colleagues beyond standard practices have seen Starlight's culture endure external challenges and maintain strong, productive relationships focused on our purpose. This has been especially important towards the end of the year, when we have made the difficult decision to reduce the size of the team in response to a challenging fundraising environment.

- 1 We think carefully about why people would **choose** Starlight as an employer.
- 2 We take the time to understand candidates for roles and give them and Starlight the best opportunity to make a conscious decision about alignment of purpose, values, experience and expertise.
- 3 We think about what it feels like to **join** Starlight and how we can support and enable colleagues to be their best from day one, living the excitement they felt at interview and feeling valued and having consistency of experience and expectation.
- 4 We nurture a **growth** environment enabling colleagues to bring all that they are to our purpose.
- 5 We **recognise** and celebrate what matters to ourselves, others and the Starlight culture and we support the desire for **progression** in Starlight and the wider world.
- 6 We value each other and are proud to be Team Starlight.



## A CULTURE OF EQUITY, DIVERSITY AND INCLUSION

Central to our culture at Starlight is recognition of the strength in our differences and valuing and including a diversity of perspective, experience and opinion in all that we do. We intentionally take time to listen and to respond to all thoughts and ideas, whether from our colleagues, from the health professionals with whom we work or from the children and their families who often find it hard to be heard, especially within the healthcare system.

Last year we held active listening sessions with the Starlight team where we took time to understand their EDI experiences and what matters to them. Building on that work, this year we have developed Starlight EDI vision and principles. Our EDI group is leading the development of a measurable plan of action to ensure we live and breathe the vision and principles including training modules to help everyone understand what we mean by EDI and to develop a common language and shared ownership of EDI in the Starlight culture. We have also partnered with Employers Network for Equality & Inclusion (ENEI) to enhance our expertise and align our approach with external standards and practices.

### EDI VISION AND PRINCIPLES



We have the courage to stand up for a fairer world, always conscious of our intent over thoughts and actions.

#### Action starts with us

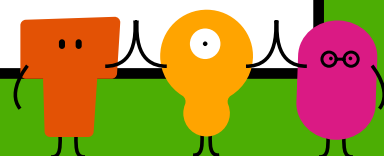
We know that eradicating prejudice and discrimination starts with us. We stand up for ourselves and others even when it's not an easy choice.

#### Valuing differences

We know that who we are is as a result of our lived experience and it is different for each of us. As a result we take time to understand our own biases/prejudices and ask questions and listen carefully to opinions that are different from our own.

#### Not just words

Words are not enough. We identify the change we seek to eradicate prejudice and discrimination. We prioritise the actions that will make measurable progress towards those goals.



## A CULTURE OF SAFEGUARDING

We nurture a culture of safeguarding, supported by policies and training. For many years we have had very strong policies and training for the safeguarding of children and vulnerable adults, which are reviewed regularly. All colleagues and Trustees undergo safeguarding training as part of induction and then on an annual basis. Safeguarding goes beyond the children and families we support; it is critical that our own team can feel safe and supported in all their work for Starlight. This year we have introduced a Safeguarding our Colleagues policy, to sit alongside our Code of Conduct for fundraising events and our Bullying and Harassment policy.





## HOW WE RAISE FUNDS

Our ambitious strategy for play in healthcare is supported by a fundraising and marketing strategy that aims to increase awareness and understanding of the impact that play can have on children experiencing illness and treatment, and to inspire audiences to support our work.



## OUR STRATEGY FOR FUNDRAISING AND MARKETING

Our strategy is evidence-led; we use business intelligence to drive choices and decisions in fundraising activities and products that give the best chance of a significant return on investment. We build sustainable relationships through stewardship. We recognise the importance of diversity of income streams and actively develop new business opportunities. We aim to improve the efficiency and effectiveness of our fundraising, maximising the impact of and return on every pound we spend and every hour of resource we use.

Responding to the risk and opportunity of changing contexts is embedded in our culture. As demand for charity services continues to rise and the discretionary spend of many charity supporters falls, the competition for every pound increases. With limited resource, it is critical that we focus on areas of greatest potential return. At the same time we recognise the importance of testing and investing in new activity and managing risk by increasing diversity of income.

In response to a challenging environment, this year we have taken a risk-based approach to our fundraising strategy:



### LOWER RISK INCOME

The recurrent income which provides a stable base to our fundraising each year. Our priority is to **maintain** and **grow** this.



### MEDIUM RISK INCOME

New Trust funding and corporate relationships. Our aim is to **lower the risk of this income** by improving our chances of successful applications and partnership wins, and to move it into recurrent income through multi-year partnerships.



### HIGHER RISK INCOME

New opportunities and connections. Our aim is to **maximise opportunities** for developing new business, with an aim to move it into recurrent income by focusing on relationship management.

This approach gave clarity to where resources were most needed as fundraising became more challenging during the year and guided decisions about the restructure of the team when this became necessary.





**Cathy Gilman**  
Chief Executive of Starlight  
**BBC LONDON**

## OUR FUNDRAISING AND MARKETING ACTIVITY

Our research evidences the need for play in hospital and the impact that it achieves, which are both vital to secure funding. They also provide campaigning opportunities for both awareness and fundraising. Our annual *Play in Hospital Report*, now in its fourth year, provides an important opportunity to secure significant media coverage. This increases our reach and engagement with supporters. It also creates opportunities for thought leadership and extending our reputation as a voice of authority on play in healthcare.

### Play in Hospital week coverage:

**245**

Pieces of coverage, including:

**40**

TV and radio broadcasts,  
including BBC and ITV

**194**

online including Mail Online,  
Evening Standard and Independent

## MAINTAINING AND GROWING OUR STABLE BASE OF LOWER RISK, RECURRENT INCOME

This year we have carried out market research to understand our primary audiences for the development of our public fundraising methods and products. Our Data & Business Intelligence team have worked with the fundraising team to combine this with intelligence from our existing database to generate valuable insight on both current and potential supporters. This has helped us to improve the efficiency and effectiveness of our fundraising appeals through a more targeted approach. Key metrics have helped us to measure the impact of fundraising communications, which has also been fed back into our decision making. Our direct appeals continued to perform well despite the challenging economic environment.

Stewardship of relationships has been central to the resounding success in our **London Marathon** fundraising and we have seen this investment generate still further returns just after the year end with the 2024 Marathon.

Towards the end of the year, we reviewed all public fundraising activity and have focused on areas of best potential for highest return in a very challenging environment. In the coming year we will continue to use our market research and internal data to maximise the return on investment of our individual giving programme. Through our restructure, we have recognised the need for digital fundraising expertise to support this growth as well as the development of new digital fundraising products to attract new audiences cost effectively. Relationship management and stewardship will remain central to all that we do.

**Legacies** continue to form a significant part of our stable income. We know that increasing the number of people stewarded through our individual giving programmes is central to the long term success of legacies. We have ensured that the importance of legacies is clear in all appropriate communications. In the coming year we will extend this to our website and will also be taking part in *Remember a Legacy* month in September 2024 and *Free Wills* month in 2025.





## PARTNERSHIP AND PHILANTHROPY

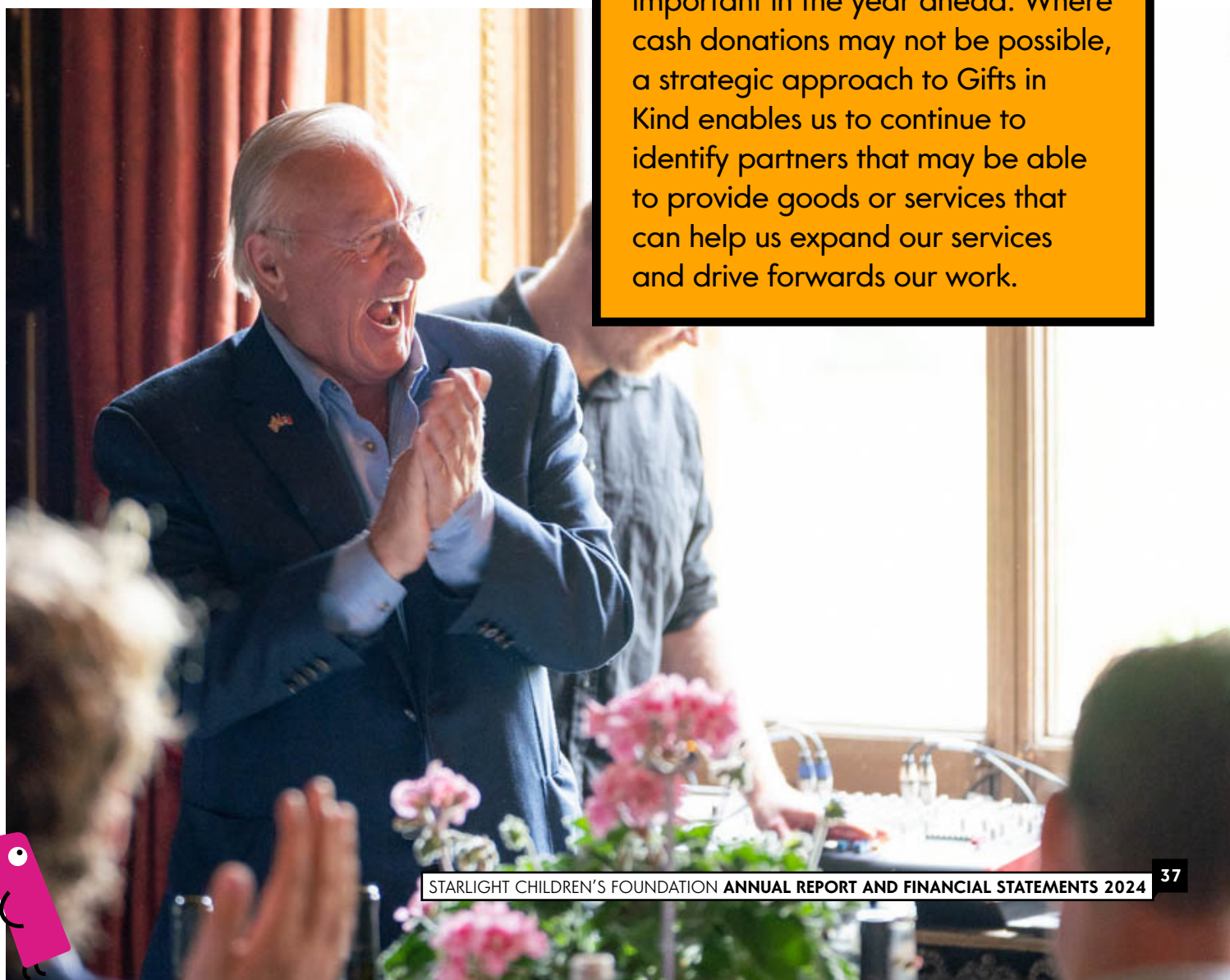
We need to grow income to meet the need for more play services in healthcare. Public fundraising takes time to grow and this is especially challenging during a cost of living crisis. We continue to focus resource in high value fundraising, seeking values-led partnerships with individuals, trusts and foundations and corporates as well as organising unique and very special events. These relationships can make a very significant difference to income in a shorter time frame and also offer other important ways to be involved with Starlight through **Gift in Kind** donations and volunteering opportunities.

This year we have very much valued our continuing partnership with the **Theo Paphitis Retail Group**. Together we have created opportunities for engagement with their colleagues, customers and suppliers including in-store fundraising and Starlight products, volunteering and a clay pigeon shoot. Our Director of Fundraising was sponsored to sit in a Ryman store window and be covered in slime, which helped raise awareness for Starlight and the store.

We have also valued the support of **Amazon**, who have extended their support through their "Going for Gold" campaign with donations of Gift in Kind to support our service delivery. We have also engaged their colleagues in the importance of play for all of our mental health and wellbeing through the delivery of play workshops. Our relationship with **The Story of Christmas** has allowed us to support children over the Christmas period with 62 performances of a live pantomime taking place in hospitals across the UK.

Lord and Lady Carnarvon generously hosted our unique clay-pigeon shoot at **Highclere Castle**, which, together with our **Newbury Race Day** hosted by race-horse trainer Nicky Henderson, provide a significant percentage of income early in the financial year. These have already proven to be successful in May 2024, which builds confidence in the year ahead.

All of these elements of high value fundraising will continue to be important in the year ahead. Where cash donations may not be possible, a strategic approach to Gifts in Kind enables us to continue to identify partners that may be able to provide goods or services that can help us expand our services and drive forwards our work.







Developing new business through partnership opportunity is also a priority. This year we were chosen to be a partner charity for **BGC Group**, a global brokerage and financial technology company, as part of their 2023 Charity Day. This is an annual event held in remembrance of September 11th, where brokers give up their commissions for the day to participating charities. We were very grateful to actress **Sienna Miller** for being the Starlight Ambassador for the day and are delighted that we have been chosen as a partner again in 2024.

We also had the opportunity to partner with the **New West End Company**, a membership group of organisations that represent, promote and deliver a range of programmes and campaigns supporting business and the wider West End community. One of their key campaigns is the **Oxford Street Christmas Lights** and sponsoring a star, a perfect brand alignment for Starlight. The campaign significantly increased our visibility to the general public in the important pre-Christmas period. It also provided opportunities for celebrity engagement with footballer **Millie Bright** and partnership opportunities for some of the retailers. It was less successful as a fundraising opportunity but has provided important insight for future opportunities like this.

These partnership opportunities are a key focus for the year ahead and we have recognised the need to increase our capacity, experience and expertise in this area. We are currently recruiting new Trustees with a particular focus on creating partnership and philanthropic opportunities as well as a Head of New Business to drive forward and develop new income opportunities.

## MANAGE AND GROW OUR PIPELINES FOR MEDIUM RISK FUNDING

The resource crises in the NHS and the evidence-based need for children and their families to have a better experience of treatment and healthcare more broadly has added urgency to our case for support this year. Direct service delivery to hospitals combined with thought leadership and a strategic approach to the systemic change required have enabled us to secure significant support from Trusts and Foundations through aligned and compelling cases for support. Our aim is to secure more multi-year support, to increase our stable and recurrent income at the start of each year.

We were delighted to partner **CarFest** again this year – a brilliant awareness and fundraising opportunity – thanks to DJ Chris Evans, which has raised over £600k for Starlight since we became a partner in 2019. CarFest gives us the chance to engage families from across the UK in Starlight's vital work and demonstrate the importance of play for our wellbeing.





## NEW INCOME OPPORTUNITIES WITH HIGHER RISK

It is a challenging fundraising environment and it would be tempting to stick only with the things that we know have the best chance of success. This does form an important part of our strategy. At the same time if we stick with the same activity, over time it is likely that returns will diminish. Therefore carefully considered development of new activity has to be an important part of our strategy for our sustainability. New events and activities by their very nature carry high risks but also provide great opportunity for stable fundraising streams in the future. When developing new opportunities with relatively high risk we focus on those which can generate sustainable income.

Whilst we generally consider newer events to have higher risk, there are occasions where the size of an event as a proportion of the charity income as a whole leads us to consider it in this higher risk category. Because of this, our biennial **Blenheim Ball**, held in March 2024 in the beautiful surroundings of Blenheim Palace, is our biggest opportunity and also our biggest risk because of its scale. The event is a unique fundraising and relationship opportunity thanks to the generosity of Lady Alexandra Spencer Churchill and her fundraising committee, and over three events has raised more than £3m.

The event was a great success this year, raising nearly £1m, creating further relationship opportunities with individuals and their organisations and achieving extensive media coverage. We know the event performed well compared with other charity events in the final quarter of the year but this was less than the budget.

This, in the final month of the financial year, combined with shortfalls in the Christmas Lights and other activities in the second half of the year, contributed to the need to make cost savings as the year ended. This was a scenario that was planned for and we were able to respond in an agile way, implementing plans that were already drawn up for this eventuality.

We are already starting to plan for the event in 2026 and will be considering timing, sponsorship and caution around the budget for income, depending to some degree on the prevailing economic environment nearer the time. In the year ahead we will also be reviewing and refreshing our event portfolio and seeking opportunities for new event partnerships.





Our thanks to our Trust and Foundation funders and our corporate sponsors and partners who have helped make our work possible in the year.

Amazon  
 Arcus Infrastructure Partners  
 BGC Group  
 The Cadogan Charity  
 Crucible Foundation  
 Greendale Foundation  
 Khoo Teck Puat UK Foundation  
 Lady Rothes Charitable Trust  
 Lights4fun  
 Man Group Charitable Trust  
 Moondance Foundation  
 One4fun  
 Red Carnation Hotels  
 Roger Raymond Charitable Trust  
 Square Mile  
 Story of Christmas Appeal  
 Tanlaw Foundation  
 Theo Paphitis Retail Group  
 Tubz

## LOOKING AFTER OUR SUPPORTERS

Starlight is registered with the Fundraising Regulator and we are committed to meeting the Fundraising Code of Practice. Our fundraising activities are legal, honest, transparent and respectful. We take care of supporter data in line with GDPR and have processes to ensure we only contact those who want to hear from us for fundraising purposes. We also ensure that nobody who appears to be vulnerable is asked to commit to giving. During the year we sent just over 800,000 communications by mail and email and received 6 complaints, all of which were resolved without escalation.







# **FINANCIAL REPORT** **A SUSTAINABLE CHARITY**



Central to the sustainability of a contemporary charity and at the heart of our values is the ability to respond to the world around us, ever more important in these times of financial uncertainty and global instability. We have demonstrated this resilience to external factors over the past few years, redirecting resources as needed through pandemic and cost-of-living crises and maintaining stable financial performance. Fundraising outperformed expectations over this period, resulting in higher than optimal levels of reserves. As explained in the 2022-23 Annual Report, budgetary decisions were made in that year which temporarily increased our charitable service delivery and brought reserves to £2.4m by the start of the 23-24 financial year.

We budgeted for a small deficit for the financial year, with the aim of reducing our reserves to our stated policy of around £2.2m. For the first half of the financial year, income performance was strong and we looked set to break even. However, a challenging second half of the year in income terms, culminating in a shortfall of just over £450k on our biggest fundraising event, the Blenheim Ball, led to a final deficit for the year of just over £0.5m, bringing our closing reserves to £1.88m. Details of reserves can be found in the Reserves and Reserves policy section of this report and in Note 17 to the financial statements.

By the time we came into the final quarter of the year, we knew that if the Blenheim Ball did not achieve budget, our ability to dial services up and down via a modular budgeting approach would not be the solution. Risks around the economic environment, challenges around fundraising and the importance of maintaining a strong level of services meant that a different approach was needed. When we signed off our budgets for 24-25 in February of this year, we did so on the proviso that we would make substantial changes if needed and had already done some substantial scenario planning. This meant that within a fortnight of the Ball we had detailed response plans ready.

With three year plans in place and a strong understanding of both risks and opportunities, we identified the need for ongoing savings of in the region of £400k a year for the next three years as a strong platform for a sustainable future. As a result we took the difficult decision to restructure our fundraising and central resource operations and to cease some activities. This restructure, which involved the redundancy of ten roles across the organisation and the creation of four new ones, both generated the required savings and refocussed resources to areas of greatest opportunity and impact. All of these changes have been implemented since the year end.

We continue to take a balanced approach to financial management, with maximisation of impact being at the heart of our financial decision making. We are aware of further risks around fundraising

and have implemented a new system of reporting non-financial metrics as well as continued to improve the robustness of our forecasting processes. Diversification of income, commercial opportunities and our experience in working with partners to deliver services means that we are confident of our impact for the year ahead.

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## OVERVIEW OF FINANCIAL PERFORMANCE

Detailed financial performance information is set out in the Statement of Financial Activities and the accompanying notes. In brief, income for the year totalled £4.57m (2022-23: £3.74m) with £4.48m being fundraising. Note that the income figure for 2023-24 includes our biennial Blenheim Ball which is due to happen next in March 2026. The SOFA shows income from charitable activities of £0.06m (2022-23: £0.05m).

Spend on charitable service provision (including allocated overheads) was £2.59m against a previous year spend of £3.2m, noting that in 2022-23 services were temporarily increased in order to reduce reserves built up over two exceptionally strong years. In the coming year, with the fundraising environment expected to remain challenging, we expect to maintain this level of spend on charitable services. Increased reach and impact will continue to be delivered by development of commercial services and by our ongoing work on influencing policy and practice across the NHS. We aim to end the coming financial year with a deficit of in the region of £0.6m, giving reserves in the region of £1.3m. This is below our stated reserves policy of £1.5m to £1.7m; the Trustees have reviewed the risks associated with holding this level of reserves for one year and are comfortable that with the next biennial Blenheim Ball in 2025-26 this position is acceptable.

Financial sustainability is about more than the current deficit or surplus and we continue to invest in our people and our central services to ensure we have a sustainable model of both fundraising and service provision for the years to come.







## RESERVES AND RESERVES POLICY

As at 31st March 2024, reserves stood at £1.88m. Expendable reserves (excluding £0.1m tied up in fixed assets used for the operation of the charity) amounted to £1.78m (23-24: £2.3m) of which £0.3m is restricted funding relating to programmes due for delivery after the year end. £0.1m of this restricted funding relates to our Starlight Health Play Specialist programme, with the remainder being to support our other core work in healthcare settings.

We are committed to funding the Health Play Specialist programme, subject to its having the desired impact, until late 2025, and are aiming to raise a further £0.125m of funding for this project. Until these funds are raised the Board has taken a prudent approach and designated reserves to cover the commitment.

All charities are required to consider how much they need to hold in reserves, in the light of the scale and nature of the charity's activities. We aim to maintain a prudent reserve level which

maximises the funds spent on delivering our purpose whilst ensuring the charity remains viable so it can continue to meet its objectives for years to come. In doing this we consider the funds needed for upcoming plans, taking into account the inherent uncertainties of fundraising, cashflow across the year, and we recognise the need to hold a level of reserves which is sufficient to protect the charity in case of unforeseen circumstances such as the loss of a major event. The Trustees reviewed the Reserves Policy in the year in the light of these factors and believe that a reserves level of between £1.5m and £1.7m is appropriate.

The financial year end is only ever a snapshot at one point in time; funding streams and operational activities are a fluid process and the year end surplus and level of reserves have to be considered in the context of plans for the coming year. Taking into account the expected deficit for 2024-25, together with the ongoing uncertainty of the economic environment in which the charity operates, the Trustees are of the opinion that the level of reserves at the end of the financial year, whilst slightly in excess of the stated policy, are appropriate.



## GOING CONCERN

The Trustees have reviewed the accounts as well as the charity's budgets and plans for 2025, reserves position up to the date of signing off these accounts and the charity risk register. They have considered the risks, particularly around fluctuations in fundraising levels as the cost of living crisis continues and the economic environment remains uncertain, and believe that the charity has sufficient reserves in place to absorb these. In addition to the changes to the charity structure post year end, designed to maximise financial sustainability, the flexibility of the charity's expenditure model has been proven to allow it to adjust services to meet changes in fundraising levels and the Trustees are confident that the charity can continue to meet the needs of a significant number of families and children for the next twelve months and beyond. The Trustees are, therefore, confident that the charity should be considered as a going concern.

## INVESTMENT RETURNS AND POLICY

At the start of the year the Charity held £0.2m in managed long-term investments; the Board had reviewed the holding of these investments and, taking into account both poor returns and high fluctuations in value of the investments on the one hand and the risks of holding cash in a high inflation environment on the other, agreed that the charity was best served by disposing of these investments. This process was completed in the year.

The balance of expendable reserves is held as cash and short term deposits. To mitigate the risk of these holdings, funds are split between two leading UK banks. The charity takes a low risk profile attitude to investment of its surplus funds (those funds not required for immediate financial needs), recognising the need to diversify risk across institutions and asset classes.

High risk investments such as traded options, futures, derivatives, and hedge funds are prohibited for direct investment; however derivatives may be used at the discretion of a Fund Manager to reduce risk within an Investment Fund accounts and deposit amounts may only be held with major UK banks, which have specifically been approved by the Board and not more than £2m (or 50% of the total unrestricted reserves, whichever is the lesser) is held in any one financial institution. Funds over and above those required for operating purposes may be held with fund managers in line with the above risk profile. The charity does not permit its funds to be invested in any organisation which conflicts with our mission and aims to avoid investments which could adversely affect its ability to attract either beneficiaries or supporters. Investments in armaments, tobacco or pornography industries are specifically forbidden under the policy.





# PRINCIPAL RISKS AND UNCERTAINTIES

The Audit and Risk Committee is responsible for reviewing the risks faced by the charity and for agreeing the necessary controls to mitigate those risks. The committee meets at regular intervals and reports to the Board of Trustees. Identifying and managing the possible and probable risks that a charity may face over its working life is a key part of our effective governance. In managing risk, the Trustees aim to ensure that significant risks are known and monitored, to enable informed decisions to be made and timely action to be taken. It also means that we can make the most of opportunities and develop them with the confidence that any risks have been identified and appropriately managed.

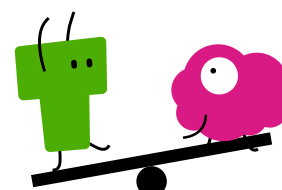
The charity continues to review its Risk Register, identifying in detail risks across the business and ensuring plans are in place to mitigate all major risks as much as possible and to monitor those where mitigation is inherently limited. We recognise that while many of the risks facing the charity remain the same, our ability to absorb the impact should they materialise is reduced as a result of lower reserves. We have therefore increased our focus on forecasting and identifying the materialisation of certain risks at an early stage, allowing us to respond promptly.

The most significant risk to Starlight in the medium term continues to be the impact of the extremely challenging macro-economic environment, which creates significant uncertainty for fundraising and could, in turn, negatively impact our ability to carry out planned programmes of activity. We have seen some impact of this in the financial year just ended. As described elsewhere in this report, we continue to mitigate this risk by building long-term relationships with significant funders, working with partners to deliver services, ensuring we have a broad portfolio of fundraising options and a constant supply of strong cases for support. We are also working to develop an income stream from our charitable activities, with the aim of providing a steady source of funds to mitigate against fluctuations in fundraising income.

We have demonstrated our ability to restructure and redirect resource where needed to counterbalance this risk. Whilst this funding risk is also mitigated by our proven flexible operating model which allows us to scale back services in times of funding shortfall, thus protecting future sustainability, by its nature that reduces our ability to provide much needed services to the children and families for whom we exist.

As with all organisations who work with children and young people, safeguarding risks exist and the management of these remains high on our agenda, with mandatory safeguarding training at regular intervals, specific training around events and oversight by the Safeguarding Committee. Whilst the level of mitigation is such that we do not believe the risk of incident to be high, the impact of any safeguarding failure could have significant repercussions for the charity.

In these times of heightened cyber risk, with the threat level issued by the NCSC remaining at high alert, we have maintained our awareness of potential risk to our systems and assets from a cyber attack. We continue to monitor risks and to work with our IT partner to strengthen our systems, processes and training.



# GOVERNANCE

Starlight Children's Foundation is a company limited by guarantee (registered number 02038895) and a registered charity in England and Wales (charity number 296058) and Scotland (charity number SC047600).

## LEGAL STRUCTURE AND PURPOSE

The charity's purpose is set out in its Memorandum and Articles of Association which were adopted on 2nd December 1986. Our mission is to support children to experience the power of play to boost their wellbeing and resilience during treatment, care and recovery from illness.

## PUBLIC BENEFIT

The Trustees have taken account of the Charity Commission's general guidance on public benefit when reviewing the charity's aims, objectives, and planning. Starlight's services are designed to support the 2 million admissions of children and young people into hospitals and hospices annually.

The critical importance of play is discussed in detail in the Strategy for Play in Healthcare section at the start of this report. Starlight believes children's healthcare services should fully reflect the importance of play to their health, wellbeing, resilience and recovery, and that every child in the healthcare system should have adequate daily play opportunities, appropriate to their condition, supported by dedicated play staff.

## BOARD OF TRUSTEES

The Board of Trustees, who also constitute the Directors for Company Law purposes, are legally responsible for directing the affairs of the charity. They meet as a full Board four times a year and are available as needed in intervening months. All Trustees undertake Safeguarding training on an annual basis, reflecting our commitment to Safeguarding across the organisation. We continue to monitor the skills and diversity of the Board to ensure that the charity has governance across all key areas. With three Trustees having stepped down in the year, the Board has welcomed Betsabeh Solente as a Trustee and, shortly before the year end, began a further Trustee recruitment process.





## COMMITTEES

Three Committees support the work of the Board as a whole, each made up of Trustees, Executive and in the case of the Development Committee, external experts.

**THE SAFEGUARDING COMMITTEE** is responsible for oversight of all Safeguarding matters at Starlight and is chaired by Anna Gawn. The Committee continues to review and update Safeguarding policies and is focussed on monitoring and advising on safeguarding. Day to day Safeguarding leadership responsibilities are delegated to three Designated Safeguarding Leads within the charity, who are also members of the Committee.



**THE AUDIT AND RISK COMMITTEE**, chaired by Ian Harding, works with the Executive team to oversee, manage and mitigate risks across the organisation and is responsible for oversight of the risk register, with key risks being regularly reviewed by the Board of Trustees. The Committee reviews and discusses key risks surrounding budgets and plans prior to discussion and approval by the Board. It also meets with the charity's Auditors at the end of the annual audit process and both they and the Board have the opportunity to question the Auditors both with and without the presence of the Executive.

**THE DEVELOPMENT COMMITTEE** is headed up by Alasdair Hadden-Paton and has this year focussed on planning and delivering the Blenheim Ball, as well as supporting philanthropic fundraising, generously sharing their networks and making introductions. We are incredibly grateful to the committee members for giving their time and expertise.

## The Board comprised six trustees as at 31st March 2024, as follows:

**ALAIN WOLFFE** sits on the Audit and Risk Committee and is a former Executive Director of Strategy and Governance at Canada Life, bringing corporate governance and strategy development experience to the Board. Alain has an empathy and interest in Starlight as the father of a teenager with cerebral palsy.

**DR CHRIS EVANS** is a member of the Health Play Forum and a former NHS Paediatric Anaesthetist. He has an in-depth understanding of the UK health care system and the psychological burden of hospital visits. He is a co-Founder of Little Journey, an app that prepares and supports families through healthcare interactions.

**ANNA GAWN** is a senior consultant who advises NGOs, UN agencies, Governments and others on protection from abuse and safeguarding in international development and humanitarian aid. She provides valuable advice to Starlight on matters that relate to safeguarding.

**IAN HARDING** is a Managing Partner at Arcus Infrastructure and brings fundraising, financial and governance expertise to the Board. He currently chairs the Audit & Risk Committee.

**DR CHRIS KELLY** is a clinician research scientist in the health artificial intelligence team at Google, and a paediatrician at the Evelina Children's Hospital in London. He brings experience of children's services in the NHS, combined with an interest in how technology can improve children's experience of healthcare.

**BETSABEH SOLENTE** is a global marketer and currently holds the position of non-executive director at Toms Gruppen, Denmark's largest producer of sweets and chocolates. She brings experience in driving world-class brands and driving brand relevance for children and parents, as well as digital transformation and building digital centric cultures.

# TRUSTEES DECLARATION OF RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the of the Charity and of the incoming resources and application of resources, including its income and expenditure, of the Charity for the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 requirements of the Companies Act 2006. They 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 Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

## STATEMENT OF DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

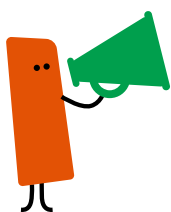
There is no relevant information, being information needed by the auditor relating to preparing their report, of which the group's auditor is unaware.

The Trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Board and signed on its behalf:

**Alain Wolffe**  
Chair of Trustees  
10 July 2024





# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STARLIGHT CHILDREN'S FOUNDATION



## OPINION

We have audited the financial statements of Starlight Children's Foundation (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year ended 31 March 2024
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Starlight Children's Foundation's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



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## OTHER INFORMATION

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

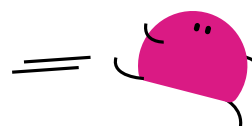
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## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.







## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

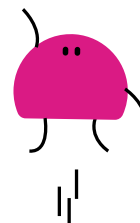




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## USE OF OUR REPORT

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Partner Name:** Joanna Pittman

**Date:** 23 July 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006



A young child with curly hair is playing with a large, flowing purple fabric. The child is looking towards the camera with a slight smile. The background is blurred, showing green foliage and a blue structure.

# **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2024**



# STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account)  
For the year ended 31 March 2024

		2024			2023		
		Unrestricted	Restricted funds	Total	Unrestricted	Restricted funds	Total
	Note	£	£	£	£	£	£
INCOME FROM:							
Donations	2	3,010,023	434,937	3,444,960	2,325,512	351,880	2,677,392
Value of goods and services donated	2	100,713	238,546	339,259	18,496	360,878	379,374
Legacies	2	696,626	-	696,626	629,688	-	629,688
Charitable activities	4	56,810	-	56,810	49,840	-	49,840
Investments		37,779	-	37,779	7,574	-	7,574
Total income		3,901,951	673,483	4,575,434	3,031,110	712,758	3,743,868
EXPENDITURE ON:							
Raising funds	5	2,489,793	-	2,489,793	2,139,460	-	2,139,460
Charitable activities							
Provision of children’s services	5	1,911,800	684,001	2,595,801	2,255,022	966,126	3,221,148
Total expenditure		4,401,593	684,001	5,085,594	4,394,482	966,126	5,360,608
Surplus / (deficit) before net gains / (losses) on investments		(499,642)	(10,518)	(510,160)	(1,363,372)	(253,368)	(1,616,740)
Net gains / (losses) on investments		(5,273)	-	(5,273)	(2,481)	-	(2,481)
Surplus / (deficit) for the year		(504,915)	(10,518)	(515,433)	(1,365,853)	(253,368)	(1,619,221)
Transfers between funds		-	-	-	-	-	-
Net expenditure for the year and movement in funds		(504,915)	(10,518)	(515,433)	(1,365,853)	(253,368)	(1,619,221)
RECONCILIATION OF FUNDS:							
Total funds brought forward		2,099,686	291,583	2,391,269	3,465,539	544,951	4,010,490
Total funds carried forward		1,594,771	281,065	1,875,836	2,099,686	291,583	2,391,269

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

# BALANCE SHEET

as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS:					
Tangible assets	11		105,124		123,072
Investments	12		4,682		235,721
			109,806	358,793	
CURRENT ASSETS:					
Debtors	13		560,215		307,307
Stock	14		215,678		135,138
Short term deposits			911,164		1,029,716
Cash at bank and in hand			571,118		1,080,843
			2,258,175	2,553,004	
LIABILITIES:					
Creditors: amounts falling due within one year	15		(492,145)		(520,528)
Net current assets			1,766,030	2,032,476	
Total net assets			1,875,836	2,391,269	
THE FUNDS OF THE CHARITY:		17			
Restricted income funds			281,065	291,583	
UNRESTRICTED INCOME FUNDS:					
Designated funds			124,000		237,000
General funds			1,470,771		1,862,686
Total unrestricted funds			1,594,771	2,099,686	
Total charity funds			1,875,836	2,391,269	

Approved by the trustees on 10 July 2024 and signed on their behalf by

Alain Wolffe, Chair of Trustees.



# STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	2024	2023
	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net (expenditure) for the reporting period (as per the statement of financial activities)	(515,433)	(1,619,221)
Depreciation charges	27,515	33,564
(Gains)/losses on investments	5,273	2,481
Dividends and interest from investments	(37,779)	(7,574)
(Profit)/loss on the disposal of fixed assets	544	-
(Increase)/decrease in stock	(80,540)	65,647
(Increase)/decrease in debtors	(252,908)	536,967
Increase/(decrease) in creditors	(28,383)	(465,369)
<b>Net cash provided by / (used in) operating activities</b>	<b>(881,711)</b>	<b>(1,453,505)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Dividends and interest from investments	37,779	7,574
Purchase of fixed assets	(10,111)	(7,390)
Proceeds from sale of property, plant and equipment	-	-
Proceeds from sale of investments	225,766	-
<b>Net cash provided by / (used in) investing activities</b>	<b>253,434</b>	<b>184</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(628,277)</b>	<b>(1,453,321)</b>
Cash and cash equivalents at the beginning of the year	2,110,559	3,563,880
<b>Cash and cash equivalents at the end of the year</b>	<b>1,482,282</b>	<b>2,110,559</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS AND OF NET DEBT:</b>	<b>At 1 April 2023</b>	<b>Cash flows 31 March 2024</b>
	£	£
Cash at bank and in hand	1,080,843	571,118
Money market deposits	1,029,716	911,164
<b>Total cash and cash equivalents</b>	<b>2,110,559</b>	<b>1,482,282</b>

# NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

## 1 ACCOUNTING POLICIES

### A) STATUTORY INFORMATION

Starlight Children's Foundation is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 227 Shepherd's Bush Road, London, W6 7AU.

### B) BASIS OF PREPARATION

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), and the Companies Act 2006.

The charity also has a wholly owned subsidiary, Starlight General Trading Limited, a company incorporated and registered in the United Kingdom. The company was dormant in this and the previous financial year and therefore consolidated accounts have not been prepared as the difference between parent and group is immaterial.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

### C) PUBLIC BENEFIT ENTITY

The charity meets the definition of a public benefit entity under FRS 102.

### D) GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. In making this assessment, they consider the charity's budget and plans together with the risk register and levels of reserves, to form a view that the charity can continue to meet its charitable objectives for a period of at least twelve months from the date of signature of the accounts.

### E) INCOME

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

Donations are recognised on receipt or when the charity has received a documented pledge or other formal confirmation which creates a constructive obligation to pay, whichever is earlier.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Income derived from charges for charitable services is recognised at the time the service is delivered.



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## **F) DONATIONS OF GIFTS, SERVICES AND FACILITIES**

Donated goods, facilities, and services in the financial statements comprise the provision of services and other gifts to carry out charitable activities, including support and administration services, and include discounts given for such goods and services where these are over and above normal commercial discount terms. These are included in the Statement of Financial Activities at the value of the gift to the charity; a corresponding amount is then recognised in expenditure in the period of receipt or, in the case of stock items donated, in the period of distribution. Goods, facilities, and services donated for charitable activities are treated as restricted in nature, while those donated for support activities are treated as unrestricted.

In accordance with the Charities SORP (FRS 102), volunteer time, including that of the trustees, is not recognised.

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## **G) INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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## **H) FUND ACCOUNTING**

Restricted funds are to be used for specific purposes as laid down by the donor or have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the furtherance of the general objects of the Charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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## **I) EXPENDITURE**

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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities to further the purposes of the charity and their associated support costs

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## **J) ALLOCATION OF SUPPORT COSTS**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salaries and associated staff costs are allocated on the basis of time spent on charitable activities, generating funds, and governance. Costs of support staff are shown separately and allocated to each activity based on estimates of the amount of time spent.

Where information about the aims, objectives and projects of the charity is provided to potential service users, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements.

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## **K) OPERATING LEASES**

Rental charges are charged on a straight line basis over the term of the lease.

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## L) TANGIBLE FIXED ASSETS

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Office improvements: 15 years
- Furniture: 10 years
- Office equipment: 5 years
- Computers: 3 years

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## M) LISTED INVESTMENTS

Investments are a form of basic financial instrument. The charity does not acquire put options, derivatives or other complex financial instruments.

Investments are included at the higher of their market value using the current bid price at the year end and guaranteed minimum value. Investment income is included, gross of applicable taxation, when receivable. Realised and unrealised gains and losses arising on revaluation of investments are included in the Statement of Financial Activities.

Starlight Children's Foundation does, from time to time, receive donated shares which are listed on the AIM market and which are subject to certain time restrictions. Until these restrictions are met the shares cannot be actively traded on the market. The Charity's policy, due to the volatility of these shares is to dispose of them as soon as the time restriction has passed and the shares can be actively traded and sold.

Where such shares are donated and can be valued they are included in the financial statements as fixed asset investments from such time as they can be sold. Shares held by the Charity which cannot be valued owing to the absence of an active market in which to sell them are disclosed in note 12 to the financial statements.

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## N) DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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## O) STOCK

Stock represents goods held pending distribution to service users.

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## P) SHORT TERM DEPOSITS

Short term deposits includes cash balances invested in an instant access money market account.

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## Q) CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with at maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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## R) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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## S) FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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## T) PENSIONS

The Charity contributes an agreed percentage of the salary to the personal pension plans of permanent employees. For employees who have chosen to join the company pension scheme the pension provider is selected by the employer. Other employees have chosen to select their own pension scheme. All pension schemes are independently administered by, and the funds held by, a recognised pension company. The pension cost charge represents contributions payable by the Charity to the pension funds.



## 2 INCOME FROM DONATIONS AND LEGACIES

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	1,766,675	434,937	<b>2,201,612</b>	2,033,142	305,371	<b>2,338,513</b>
Fundraising events	1,243,348	-	<b>1,243,348</b>	292,370	46,509	<b>338,879</b>
Value of other goods and services donated (note 3)	100,713	238,546	<b>339,259</b>	18,496	360,878	<b>379,374</b>
Legacies	696,626	-	<b>696,626</b>	629,688	-	<b>629,688</b>
	<b>3,807,362</b>	<b>673,483</b>	<b>4,480,845</b>	<b>2,973,696</b>	<b>712,758</b>	<b>3,686,454</b>

## 3 VALUE OF OTHER GOODS AND SERVICES DONATED

	2024	2023
	Total	Total
	£	£
Charitable activities	<b>238,546</b>	360,878
Fundraising	<b>86,170</b>	4,220
Support services	<b>14,543</b>	14,276
	<b>339,259</b>	<b>379,374</b>

As at 31st March £28,411 of donated goods were held in stock (2023: £36,749)

## 4 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Total	Total
	£	£
Income from charitable activities	<b>56,810</b>	49,840
	<b>56,810</b>	<b>49,840</b>

Income from charitable activities comprises monies received in respect of services provided.

## 5A ANALYSIS OF EXPENDITURE (CURRENT YEAR)

	Raising funds	Charitable activities	Governance costs	2024 Total
	£	£	£	£
Staff costs (Note 7)	702,580	666,081	-	<b>1,368,661</b>
Direct costs	295,762	669,041	-	<b>964,803</b>
Fundraising event costs	495,025	-	-	<b>495,025</b>
Donated goods and services	93,442	248,999	-	<b>342,441</b>
<b>SUPPORT COSTS:</b>				
Staff costs (Note 7)	461,355	506,054	15,182	<b>982,591</b>
Rent & services	155,435	168,664	6,614	<b>330,713</b>
IT & connectivity	89,396	97,004	3,803	<b>190,203</b>
Marketing & communications	86,249	123,655	467	<b>210,371</b>
Depreciation	12,932	14,033	550	<b>27,515</b>
Other office costs	60,336	63,401	49,534	<b>173,271</b>
	2,452,512	2,556,932	76,150	<b>5,085,594</b>
Governance costs	37,281	38,869	(76,150)	-
<b>Total expenditure 2024</b>	<b>2,489,793</b>	<b>2,595,801</b>	<b>-</b>	<b>5,085,594</b>

## 5B ANALYSIS OF EXPENDITURE (PRIOR YEAR)

	Raising funds	Charitable activities	Governance costs	2023 Total
	£	£	£	£
Staff costs (Note 7)	667,376	716,218	-	<b>1,383,594</b>
Direct costs	444,017	1,141,503	-	<b>1,585,520</b>
Fundraising event costs	184,287	-	-	<b>184,287</b>
Donated goods and services	10,333	404,835	-	<b>415,168</b>
<b>SUPPORT COSTS:</b>				
Staff costs (Note 7)	415,257	493,754	35,372	<b>944,383</b>
Rent & services	159,820	159,820	6,524	<b>326,164</b>
IT & connectivity	82,301	82,301	3,360	<b>167,962</b>
Marketing & communications	77,957	109,511	606	<b>188,074</b>
Depreciation	16,447	16,447	670	<b>33,564</b>
Other office costs	51,817	51,821	28,254	<b>131,892</b>
	2,109,612	3,176,210	74,786	<b>5,360,608</b>
Governance costs	29,848	44,938	(74,786)	-
<b>Total expenditure 2023</b>	<b>2,139,460</b>	<b>3,221,148</b>	<b>-</b>	<b>5,360,608</b>



## 6 NET INCOME / (EXPENDITURE) FOR THE YEAR

This is stated after charging / (crediting):

	2024	2023
	Total	Total
	£	£
Depreciation	27,515	33,564
Loss on disposal of tangible fixed assets	544	-
<b>Operating lease rentals payable:</b>		
Property	211,731	216,311
Other	7,848	5,384
<b>Auditor's remunerations:</b>		
Audit (excluding VAT, which is irrecoverable)	14,600	13,700

## 7 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:

	2024	2023
	Total	Total
	£	£
Salaries and wages	2,000,185	1,908,850
Social security costs	223,942	223,078
Employer's contribution to defined contribution pension schemes	104,402	121,339
Termination payments	31,723	24,000
Agency and temporary staff costs	-	50,709
<b>Total</b>	<b>2,360,252</b>	<b>2,327,976</b>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024	2023
	No.	No.
£60,000 - £69,999	6	4
£70,000 - £79,999	-	-
£80,000 - £89,999	-	-
£90,000 - £99,999	2	2
£100,000 - £109,999	1	2
£110,000 - £119,999	1	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £500,132 (2023: £500,044).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £295 (2023: £nil) relating to attendance at meetings of the trustees. Trustees' indemnity insurance was purchased during the year for £1,318 (2023: £1,267).

## 8 STAFF NUMBERS

The average number of employees (head count based on number of staff employed) during the year was 43 (2023: 43).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2024	2023
	No.	No.
Children's services	14	14
Raising funds	12	14
Support staff	15	13
	41	41

## 9 RELATED PARTY TRANSACTIONS

A total of £15,000 (2023: £nil) of donated funds without conditions were received from related parties. No restricted donations from related parties were received.

## 10 TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 11 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office furniture and equipment £	Total £
<b>COST:</b>			
At the start of the year	223,143	95,811	318,954
Additions in year	-	10,111	10,111
Disposals in year	-	(4,976)	(4,976)
<b>At the end of the year</b>	<b>223,143</b>	<b>100,946</b>	<b>324,089</b>
<b>DEPRECIATION:</b>			
At the start of the year	119,009	76,873	195,882
Charge for the year	14,876	12,639	27,515
Eliminated on disposal	-	(4,432)	(4,432)
<b>At the end of the year</b>	<b>133,885</b>	<b>85,080</b>	<b>218,965</b>
<b>NET BOOK VALUE:</b>			
<b>At the end of the year</b>	<b>89,258</b>	<b>15,866</b>	<b>105,124</b>
<b>At the start of the year</b>	<b>104,134</b>	<b>18,938</b>	<b>123,072</b>

All of the above assets are used for charitable purposes.



## 12 LISTED INVESTMENTS

	2024	2023
	£	£
Fair value at the start of the year	235,719	238,200
Disposal: 20.07.23 32,497.165 units – Charishare Common Investment Fund	(225,766)	-
Net gain / (loss) on change in fair value	(5,273)	(2,481)
Investment in trading subsidiary	2	2
<b>Fair value at the end of the year</b>	<b>4,680</b>	<b>235,719</b>
<b>INVESTMENTS COMPRISE:</b>	<b>2024</b>	<b>2023</b>
	£	£
32,497.165 units – Charishare Common Investment Fund	-	230,405
2,000 ordinary shares – Tesco	4,680	5,314
	<b>4,680</b>	<b>235,719</b>

## 13 DEBTORS

	2024	2023
	£	£
Trade debtors	46,723	17,000
Amounts due from associated undertakings	790	790
Prepayments and accrued income	431,300	222,387
Gift Aid debtor	81,402	67,130
	<b>560,215</b>	<b>307,307</b>

## 14 STOCK

	2024	2023
	£	£
Stock held for distribution	215,678	135,138
	<b>215,678</b>	<b>135,138</b>

## 15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	72,949	76,280
Creditors and accruals	325,696	362,701
Deferred income	93,500	81,547
	492,145	520,528

Deferred income relates to income received for future fundraising events.

## 16A ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

	Unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	105,124	-	-	105,124
Investments	4,682	-	-	4,682
Net current assets	1,360,965	124,000	281,065	1,766,030
<b>Net assets at 31 March 2024</b>	<b>1,470,771</b>	<b>124,000</b>	<b>281,065</b>	<b>1,875,836</b>

## 16B ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	Unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	123,072	-	-	123,072
Investments	235,721	-	-	235,721
Net current assets	1,503,893	237,000	291,583	2,032,476
<b>Net assets at 31 March 2023</b>	<b>1,862,686</b>	<b>237,000</b>	<b>291,583</b>	<b>2,391,269</b>

## 17A MOVEMENTS IN FUNDS (CURRENT YEAR)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
<b>RESTRICTED FUNDS:</b>					
Donations					
<b>Hospital programmes</b>					
Health Play Box & equipment provision	28,000	27,480	(43,090)	2,000	<b>14,390</b>
Starlight Health Play Specialists	131,657	188,050	(213,559)	-	<b>106,148</b>
Technology programmes	55,000	5,210	(40,000)	-	<b>20,210</b>
Other hospital programmes	11,968	204,197	(112,259)	(2,000)	<b>101,906</b>
<b>Family &amp; Community Health Play Services programmes</b>	18,209	10,000	(18,209)	-	<b>10,000</b>
<b>HealthPlay Taskforce</b>	10,000	-	(10,000)	-	<b>-</b>
<b>Total donated restricted funds</b>	<b>254,834</b>	<b>434,937</b>	<b>(437,117)</b>	<b>-</b>	<b>252,654</b>
<b>Gifts in Kind</b>					
Health Play Box & equipment provision	36,749	156,117	(164,455)	-	<b>28,411</b>
Family Services programmes	-	18,750	(18,750)	-	<b>-</b>
Insights & Impact initiatives	-	63,679	(63,679)	-	<b>-</b>
<b>Total gifts in kind held as restricted funds</b>	<b>36,749</b>	<b>238,546</b>	<b>(246,884)</b>	<b>-</b>	<b>28,411</b>
<b>Total restricted funds</b>	<b>291,583</b>	<b>673,483</b>	<b>(684,001)</b>	<b>-</b>	<b>281,065</b>
<b>UNRESTRICTED FUNDS:</b>					
<b>Designated funds:</b>					
Hospital programmes	237,000	-	(237,000)	124,000	<b>124,000</b>
<b>Total designated funds</b>	<b>237,000</b>	<b>-</b>	<b>(237,000)</b>	<b>124,000</b>	<b>124,000</b>
<b>General funds:</b>					
General funds	1,739,614	3,896,678	(4,136,534)	(134,111)	<b>1,365,647</b>
Fixed Asset Reserve	123,072	-	(28,059)	10,111	<b>105,124</b>
	1,862,686	3,896,678	(4,164,593)	(124,000)	<b>1,470,771</b>
<b>Total unrestricted funds</b>	<b>2,099,686</b>	<b>3,896,678</b>	<b>(4,401,593)</b>	<b>-</b>	<b>1,594,771</b>
<b>Total funds</b>	<b>2,391,269</b>	<b>4,570,161</b>	<b>(5,085,594)</b>	<b>-</b>	<b>1,875,836</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.



## 17B MOVEMENTS IN FUNDS (PRIOR YEAR)

	At 31 March 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
<b>RESTRICTED FUNDS:</b>					
Donations					
<b>Hospital programmes</b>					
Health Play Box & equipment provision	15,649	149,833	(137,482)	-	<b>28,000</b>
Starlight Health Play Specialists	190,000	-	(58,343)	-	<b>131,657</b>
Technology programmes	-	78,500	(23,500)	-	<b>55,000</b>
Other hospital programmes	29,759	56,038	(73,829)	-	<b>11,968</b>
<b>Family &amp; Community Health Play Services programmes</b>	212,000	57,509	(251,300)	-	<b>18,209</b>
<b>HealthPlay Taskforce</b>	-	10,000	-	-	<b>10,000</b>
<b>Wish funds</b>	25,000	-	(25,000)	-	-
<b>Total donated restricted funds</b>	<b>472,408</b>	<b>351,880</b>	<b>(569,454)</b>	-	<b>254,834</b>
<b>Gifts in Kind</b>					
Health Play Box & equipment provision	45,543	133,527	(142,321)	-	<b>36,749</b>
Other hospital programmes	27,000	-	(27,000)	-	-
Family Services programmes	-	227,351	(227,351)	-	-
<b>Total gifts in kind held as restricted funds</b>	<b>72,543</b>	<b>360,878</b>	<b>(396,672)</b>	-	<b>36,749</b>
<b>Total restricted funds</b>	<b>544,951</b>	<b>712,758</b>	<b>(966,126)</b>	-	<b>291,583</b>
<b>UNRESTRICTED FUNDS:</b>					
<b>Designated funds:</b>					
Planned deficit funding	950,000	-	(950,000)	-	-
Hospital programmes	-	-	-	237,000	<b>237,000</b>
<b>Total designated funds</b>	<b>950,000</b>	-	<b>(950,000)</b>	<b>237,000</b>	<b>237,000</b>
<b>General funds:</b>					
General funds	2,366,293	3,028,629	(3,410,918)	(244,390)	<b>1,739,614</b>
Fixed Asset Reserve	149,246	-	(33,564)	7,390	<b>123,072</b>
<b>Total unrestricted funds</b>	<b>3,465,539</b>	<b>3,028,629</b>	<b>(4,394,482)</b>	-	<b>(2,099,686)</b>
<b>Total funds</b>	<b>4,010,490</b>	<b>3,741,387</b>	<b>(5,360,608)</b>	-	<b>2,391,269</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

## PURPOSES OF RESTRICTED FUNDS

### HOSPITAL PROGRAMMES

Donated funds restricted to the various activities within Starlight's Hospital Programme.

### FAMILY SERVICES

Donations for our Family Services programme, which provides opportunities for seriously ill children and their families to enjoy time together, with other families, in a safe and fun environment.

### HEALTH PLAY TASKFORCE

Funds restricted to the support of the development of NHS standards.

### GIFTS IN KIND FUNDS

The cost value of items donated to us for use in providing our services. The fund balance represents items received in the year but not yet distributed; these items are held in stock on the balance sheet.

## PURPOSES OF DESIGNATED FUNDS

### HOSPITAL PROGRAMMES

Last year the charity committed to the funding of a number of Health Play Specialists within healthcare organisations for a period of three years (subject to an annual review of impact against objectives). Restricted funds have been raised for much of the project and whilst it is the intention to aim for further restricted funding, the Trustees are designating reserves to cover the full remaining commitment at this stage.

### FIXED ASSET RESERVE

Some of the charity's reserves are tied up in fixed assets which are used for the purposes of the charity. These reserves are not, therefore, available for use and the charity has now recognised this by the creation of a Fixed Asset Reserve, within its General Reserves. Depreciation is charged to this reserve and fixed asset additions are added to it, with the reserve balance always being equal to the net book value of fixed assets.

## 18 OPERATING LEASE COMMITMENTS

Amounts payable under non-cancellable operating leases are as follows for each of the following periods.

	PROPERTY		OTHER	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	216,306	216,306	7,848	7,848
One to five years	865,224	865,224	18,312	26,160
Over five years	307,124	523,430	-	-
	1,388,654	1,604,960	26,160	34,008

## 19 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



TRANSFORMING CHILDREN'S HEALTH THROUGH PLAY

**Starlight Children's Foundation**

Third Floor  
227 Shepherds Bush Road  
London W6 7AU

[starlight.org.uk](http://starlight.org.uk)  
020 7262 2881



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