

# Brightest Star

Scotland · Charity number SC044046

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-05-31
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	4 Birnock Avenue Deanpark Renfrew PA4 0yw
Website	<a href="http://www.brighteststar.org.uk">www.brighteststar.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the saving of lives', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** To provide support to those bereaved by the loss of a child and their families.

**Beneficiaries:** 'Other defined groups'

**Objectives:** The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 To advance health, education, the saving of lives and provide relief to those in need by reason of age, ill-health, disability, financial hardship or other by:  
4.1.1 Providing support, information and meeting facilities to those bereaved by the death of a child and their families.  
4.1.2 Working in collaboration with health and social care professionals to improve and enhance professional practice for bereaved families.  
4.1.3 Developing and providing training programmes that will support all in gaining skills that enable them to contribute to the lowering of sudden deaths in young people.  
4.1.4 Developing and providing adaptive equipment and training resources that will contribute to the improvement of support services for bereaved families

## Geography

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- **Main operating location:** Renfrewshire
- **Geographical spread:** Scotland and other parts of the UK

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,408	£182,473	-	1
2024-03-31	£180,300	£191,439	-	1
2023-03-31	£194,811	£195,158	-	1
2022-03-31	£80,980	£128,070	-	1
2021-03-31	£83,945	£123,692	-	1

**Brightest Star**

Scotland - Charity number SC044046

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# Accounts

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**REGISTERED CHARITY NUMBER: SC044046**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
BRIGHTEST STAR  
(A SCOTTISH INCORPORATED CHARITABLE  
ORGANISATION)**

**Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF**

**BRIGHTEST STAR  
(A SCOTTISH INCORPORATED CHARITABLE  
ORGANISATION)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Following the sudden loss of Jack Kennedy and the lack of support available for his family, Brightest Star was established with the overarching purpose to support families following the loss of their son, daughter, grandchild or sibling.

The aims set out in our constitution are as follows:

- To provide support and information to those bereaved by the death of a child and their families.
- Develop and provide training programmes that will support all in gaining skills and contribute to the lowering of sudden deaths in young children.
- Work in collaboration with health and social care professionals to improve and enhance professional practice with bereaved parents.
- Develop and provide adaptive and training resources that will contribute to the improvement of support services.

**BRIGHTEST STAR  
(A SCOTTISH INCORPORATED CHARITABLE  
ORGANISATION)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Achievements and Performance**

At Brightest Star, we walk beside families through the darkest moments of their lives, helping them navigate grief, remember their child with love, and find small glimmers of hope again.

Like many charities, we've been deeply affected by the cost-of-living crisis. Fundraising and donations have fallen, yet the need for our services has never been greater.

We also know that bereaved families are struggling too, facing funeral costs, time off work, and daily living expenses, all while carrying unimaginable pain.

That's why every single one of our services is offered completely free of charge. No parent should ever have to choose between financial stability and emotional support. We have been able to support every family who has reached out to us for support this year and that is something we are incredibly proud of.

For 12 years, Brightest Star has been powered by compassion, community, and courage.

Our supporters have climbed mountains, run marathons, hosted events, and shared our message and because of them, bereaved families have never been alone.

**MEMORY BOXES & NETWORKING**

When a child dies, parents are in shock, the world stops. In those moments, taking hand prints, creating memories, or gathering keepsakes is often the last thing they can think about.

Our Brightest Star Memory Boxes exist to gently preserve those memories.

Within the NHS, unless a stillbirth occurs, parents are not routinely given a memory box. Brightest Star provides the only memory boxes available to bereaved families and NHS staff across Scotland.

**HAND CASTING & HAND PRINT JEWELLERY**

We now offer Hand Casting alongside Hand Print Jewellery, a unique and deeply meaningful way for families to preserve a part of their child forever.

These hand casts meticulously capture the delicate details of a child's hand, offering a heartfelt tribute that allows families to keep a piece of their cherished child close to their hearts.

Unfortunately, many families remain unaware that Brightest Star provides this invaluable service, and we are committed to raising awareness so every bereaved parent can access it if they wish.

**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Achievement and performance**

Brightest Star provides the only memory boxes available to bereaved families and NHS staff across Scotland.

This year we distributed:

- 198 memory boxes to bereaved families.
- 131 memory boxes to hospitals, hospices and police forces across Scotland - including the Beatson, Teenage Cancer Trust Ward, and via Police Scotland.
- We continually update the resources and new age-specific contents to ensure each box reflects the child's unique story.

"Our memory box is all we have left of our daughter. It means the world to us." - A Brightest Star Parent

**SIBLING & FAMILY SUPPORT**

Grief touches every corner of a family, and siblings often need gentle, age-appropriate support. Again, bereaved siblings need different kinds of support.

This year we provided 274 sessions of sibling support.

This included one-to-one counselling for adult siblings and play therapy sessions & group sessions for bereaved children. Through play, creativity, and conversation, siblings learn that it's okay to talk, to cry, and to remember.

After listening to families, hospital staff, and our play therapist, we recognised the need for spaces where families could come together to grieve, to heal, and to rediscover moments of joy.

This year we introduced:

- Family Support Days, Christmas Parties etc bringing families together for activities that encourage reflection, connection, and healing.
- Cinema days, pantomimes, Christmas parties, day trips, and residential breaks, creating new, happy memories for bereaved families.
- Practical support such as school uniforms, Christmas gifts, and food for families struggling financially.

Every event, every day out, every moment shared is free of charge. Because grief shouldn't come with a price tag.

**PARENT SUPPORT**

Bereaved parents need different kinds of support. Many seek counselling, while others find comfort in peer or therapeutic support. As a charity, we provide a wide range of services to ensure every bereaved parent can access the help that feels right for them.

The need for professional support has grown significantly, with NHS waiting lists at an all-time high. Many families are turning to charities like Brightest Star for help, and we are working hard to ensure no one is left waiting for the care they need.

This year, we have used a second therapist to allow us to keep up with this increased demand and 655 one-to-one counselling sessions were delivered to bereaved parents, each one a safe, compassionate space to talk, cry, and begin to heal.

Alongside counselling, we made 573 peer support calls, offering a listening ear from one bereaved parent to another, because sometimes, only someone who's been there truly understands.

Our group sessions, now known as "Tea and Talk" have continued monthly this year.

This is a place where parents can share their stories and support each other in a safe, welcoming space filled with understanding and compassion.

**BRIGHTEST STAR**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Achievements and performance**

**HOSPITAL SUPPORT & RESOURCES**

In emergencies, families often arrive at hospital with nothing but hope in their hearts.

After discussions with parents and hospital staff, we provided hospitals with 57 pairs Pyjamas and 203 teddy bears for children who are brought in due to emergency situations and 49 books on grief and loss for siblings and parents.

We also donated Christmas presents, Easter eggs, and arts & crafts to terminally ill children and bereaved siblings at Glasgow Hospital for Sick Children, small gestures of love that brighten hospital days.

**FAMILY AMBULANCE**

Our Family Ambulance, funded entirely by Brightest Star supporters, £180,000, continues to travel across Scotland every day.

It provides safe, compassionate transport for sick children and their families, ensuring they can be together for every journey, no matter the distance. 2026 will see a new updated Brightest Star Family Ambulance.

**FINANCIAL REVIEW**

**Results for the year**

The statement of financial activities on page 8 reflects a deficit for the year of £8,065 (2024: £11,139), of which there is a deficit on general funds of £8,065 and a deficit on designated funds of £nil.

At 31 March 2025 the balance on the general fund was £201,626 and the total balance on designated funds was £nil.

Since the pandemic and the cost-of-living crisis, we have seen a lack of organised events, fundraising activities and donations. Despite this, we have seen the demand for our services grow at a fast rate due to number of deaths increasing.

Within the NHS, unless a parent experiences a stillborn, they are not given a memory box, the only memory boxes available to NHS staff and bereaved parents is the Brightest Star memory box. Rising costs are having an impact on charitable activities, especially for the items in our memory boxes.

Due to the lack of support services specifically for bereaved parents and siblings and the waiting times on the NHS, parents and siblings need charities like Brightest Star more than ever.

**Reserves policy**

Brightest Star currently holds reserves which are designated solely for the purpose of supporting bereaved families following the death of a child, grandchild, or sibling.

With the demand for our services continuing to rise, alongside the pressures of the cost-of-living crisis and the ongoing operational costs of running our programmes and daily activities, these reserves are essential. They help ensure that the charity can continue to deliver its vital services without interruption, even in times of financial uncertainty.

Maintaining an appropriate level of reserves allows Brightest Star to respond to unexpected costs, emergencies, or fluctuations in income, safeguarding the continuity and quality of support for bereaved families across Scotland.

**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**FINANCIAL REVIEW**

**Funds in deficit**

Like many charities, Brightest Star has faced financial challenges this year due to the continuing cost-of-living crisis and rising operational costs. While fundraising has remained a vital source of income, the organisation has experienced a deficit this year.

This deficit has decreased but it reflects the increasing demand for our services, including counselling, wellbeing workshops, memory boxes, family support days, and hospital resources at a time when income has been lower than in previous years.

A significant factor contributing to the deficit was the unexpected rescheduling of our Annual Fundraising Dinner, which impacted anticipated income from this key event.

We are committed to ensuring every pound is used wisely and efficiently. Efforts are underway to reduce costs where possible, diversify income streams, and increase donations, so that we can continue providing vital support to bereaved families without compromising service quality.

**FUTURE PLANS**

In the coming financial year, Brightest Star will continue to provide unwavering support to bereaved parents, grandparents, and siblings through all of our current services.

Fundraising has been the heart of Brightest Star for over 12 years, allowing us to reach families across Scotland. With the cost-of-living crisis continuing to impact households, we will also explore additional sources of income, including grant funding, to help us expand and enhance our services.

Alongside this, we hope to increase donations and reduce costs wherever possible, ensuring that every pound raised has the greatest impact for bereaved families.

We are especially excited to grow our Wellbeing Workshops, offering more therapeutic activities for bereaved parents, including group work, holistic therapies, and other creative approaches to support mental health and emotional wellbeing.

For bereaved siblings and the wider family unit, we aim to expand opportunities for group gatherings and residential activities, helping families to connect, grieve, and heal together in supportive environments.

Brightest Star also hopes to extend the reach of our Memory Boxes, making them available in more hospitals and funeral parlours across Scotland. We will continue to adapt and enrich their contents based on feedback from parents and NHS staff, ensuring every box remains a meaningful keepsake.

As part of this, we plan to expand our 3D Hand Casting service, giving more families the chance to create a lasting, heartfelt tribute to their child a precious reminder of the love that endures.

"Every new initiative we develop is guided by families' experiences and needs, ensuring that even in the darkest times, no family has to grieve alone."

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a SCIO and is governed by its own constitution. The charity had been operating as an unincorporated organisation and became a Scottish Charitable Incorporated Organisation (SCIO) on 31 July 2015, with activities commencing on 8 December 2015 and the funds of the unincorporated organisation being transferred to the SCIO.

**BRIGHTEST STAR  
(A SCOTTISH INCORPORATED CHARITABLE  
ORGANISATION)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

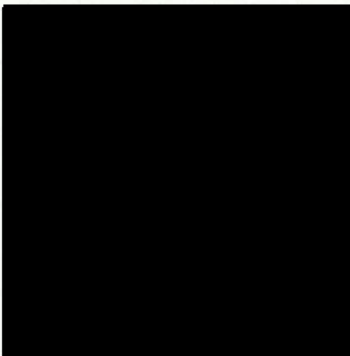
The current trustees are a combination of those appointed on the establishment of Brightest Star as a SCIO and some of the trustees from the unincorporated charity. These trustees represent the minimum number required.

Appointment and removal is in accordance with the constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC044046

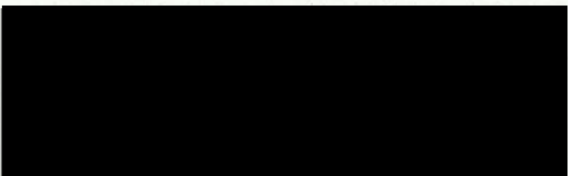


**Independent Examiner**



Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

Approved by order of the board of trustees on .....16/12/25..... and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTEST STAR**

I report on the accounts for the year ended 31 March 2025 set out on pages eight to seventeen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

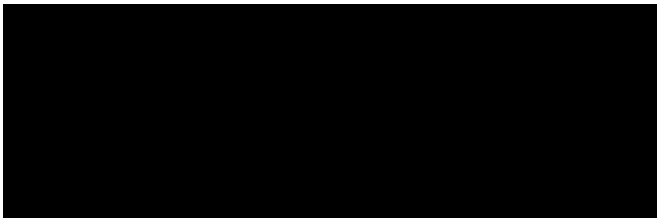
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

Date: 16/12/25

**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Designated £	Unrestricted £	Restricted £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	-	99,810	-	99,810	59,134
Other trading activities	3	-	74,010	-	74,010	120,655
Investment income	4	-	588	-	588	511
<b>Total</b>		<u>-</u>	<u>174,408</u>	<u>-</u>	<u>174,408</u>	<u>180,300</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Charitable Activities	5	-	182,473	-	182,473	191,439
<b>NET INCOME/(EXPENDITURE)</b>		-	(8,065)	-	(8,065)	(11,139)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		-	209,691	-	209,691	220,830
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>201,626</u>	<u>-</u>	<u>201,626</u>	<u>209,691</u>

The notes form part of these financial statements

**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	12	34,907	32,083
Cash at bank		170,344	179,813
		<u>205,251</u>	<u>211,896</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,625)	(2,205)
		<u>201,626</u>	<u>209,691</u>
<b>NET CURRENT ASSETS</b>			
		<u>201,626</u>	<u>209,691</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>201,626</u>	<u>209,691</u>
<b>NET ASSETS</b>			
		<u>201,626</u>	<u>209,691</u>
<b>FUNDS</b>			
Unrestricted funds	15	201,626	209,691
		<u>201,626</u>	<u>209,691</u>
<b>TOTAL FUNDS</b>			
		<u>201,626</u>	<u>209,691</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/12/25 and were signed on its behalf by:



**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The balance sheet at 31 March 2025 shows a strong net assets and cash flow position. As a result, the financial statements have been prepared on the going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds that have been earmarked by the trustees for particular purposes.

Restricted funds comprise grants, donations and other income received for spending on specified purposes as laid down by the donors.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated services and facilities**

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

**BRIGHTEST STAR**  
**(A SCOTTISH INCORPORATED CHARITABLE**  
**ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

Non-financial assets

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Financial assets

For financial assets carried at amortised cost, the amount of impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

**BRIGHTEST STAR**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal.

An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	86,446	56,859
Gift aid	-	25
Donated services and facilities	13,364	2,250
	<u>99,810</u>	<u>59,134</u>

Donated services and facilities income comprises £5,230 from Blue Parrott Events, £3,000 from Sur Room Hire, £1,534 from LED Lights and £3,600 from David Lloyd for room hire.

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	<u>74,010</u>	<u>120,655</u>

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>588</u>	<u>511</u>

**BRIGHTEST STAR**  
(A SCOTTISH INCORPORATED CHARITABLE ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable Activities	181,053	1,420	182,473

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Staff costs	35,384	35,549
Counselling	41,727	18,356
Memory boxes	15,924	25,716
Campaigns and appeals	48,827	60,038
Fundraising activities	29,513	35,356
Rent	5,067	4,645
Office costs	2,981	7,424
Postage	237	361
Payroll and bank charges	569	392
Travel	824	2,252
	<u>181,053</u>	<u>190,089</u>

**7. SUPPORT COSTS**

		Governance costs £
Charitable Activities		1,420

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Charity Manager	1	1

No employees received emoluments in excess of £60,000.

The trustees and the charity manager are considered to be the key management personnel.

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
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**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Designated £	Unrestricted £	Restricted £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	-	59,134	-	59,134
Other trading activities	-	120,655	-	120,655
Investment income	-	511	-	511
<b>Total</b>	<u>-</u>	<u>180,300</u>	<u>-</u>	<u>180,300</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Charitable Activities	-	191,439	-	191,439
<b>NET INCOME/(EXPENDITURE)</b>	-	(11,139)	-	(11,139)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	-	220,830	-	220,830
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>-</u>	<u>209,691</u>	<u>-</u>	<u>209,691</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>8,951</u>	<u>960</u>	<u>9,911</u>
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	<u>8,951</u>	<u>960</u>	<u>9,911</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

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<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				2025	2024
				£	£
Prepayments and accrued income				34,907	32,083
				<u>          </u>	<u>          </u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				2025	2024
				£	£
Other creditors				3,625	2,205
				<u>          </u>	<u>          </u>
<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				2025	2024
	Designated	Unrestricted	Restricted	Total	Total
	£	£	£	funds	funds
				£	£
Current assets	-	205,251	-	205,251	211,896
Current liabilities	-	(3,625)	-	(3,625)	(2,205)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	201,626	-	201,626	209,691
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>15. MOVEMENT IN FUNDS</b>					
			At 1/4/24	Net	At
			£	movement	31/3/25
				in funds	£
				£	
<b>Unrestricted funds</b>					
General fund			209,691	(8,065)	201,626
			<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>			<u>209,691</u>	<u>(8,065)</u>	<u>201,626</u>
Net movement in funds, included in the above are as follows:					
			Incoming	Resources	Movement
			resources	expended	in funds
			£	£	£
<b>Unrestricted funds</b>					
General fund			174,408	(182,473)	(8,065)
			<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>			<u>174,408</u>	<u>(182,473)</u>	<u>(8,065)</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
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**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	220,830	(11,139)	209,691
<b>TOTAL FUNDS</b>	<u>220,830</u>	<u>(11,139)</u>	<u>209,691</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,300	(191,439)	(11,139)
<b>TOTAL FUNDS</b>	<u>180,300</u>	<u>(191,439)</u>	<u>(11,139)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	220,830	(19,204)	201,626
<b>TOTAL FUNDS</b>	<u>220,830</u>	<u>(19,204)</u>	<u>201,626</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	354,708	(373,912)	(19,204)
<b>TOTAL FUNDS</b>	<u>354,708</u>	<u>(373,912)</u>	<u>(19,204)</u>

**Explanation of funds**

The general fund is for the work of the charity.

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**15. MOVEMENT IN FUNDS - continued**

The designated assets fund represents the net book value of the assets held by the charity.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.