Company registration number CE003426 (England and Wales)

Charity registration number 1161936 (England and Wales)

ANGELIC STARS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

ANGELIC STARS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Sikandar Chaudhary Mr Tasadiq Chaudhary Ms Kiran Rai
Charity number (England and Wales)	1161936
Company number	CE003426
Principal address	Office 892 37 Westminster Buildings Theatre Square Nottingham NG1 6LG
Registered office	Office 892 37 Westminster Buildings Theatre Square Nottingham NG1 6LG
Independent examiner	Barnett Ravenscroft Limited 13 Portland Road Edgbaston Birmingham West Midlands B16 9HN
Bankers	Barclays Soho Road Birmingham

ANGELIC STARS

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ANGELIC STARS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2026

The trustees present their annual report and financial statements for the year ended 31 May 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

To preserve and protect the health of patients, particularly but not exclusively, children, their families and carers, who have severe physical, mental or life threatening illnesses causing life time disabilities such as cerebral palsy, down syndrome and fatal illnesses like cancer, by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

The ongoing economic climate continues to make successful and cost-effective fund raising very challenging. Despite this Angelic Stars works tirelessly to raise sufficient funds to maintain and when possible to expand services to seriously and terminally ill children.

This year,Angelic Stars continued to direct its funds at sick children throughout the UK and offered much needed support, entertainment and toys to children's hospital wards and hospices. We hope that by helping to positively reframe the hospital experience,we can help rebuild resilience and happy memories for children and their families,leaving a positive impact long after treatment has ended.

Every child and young person has the right to play, even in hospital. Our donations provide our patients with both fun and stimulating activities that help bridge the gap between hospital and home. These every day activities enhance the childrens' stay and make a huge difference to the whole experience of being in hospital.

Children who are diagnosed with a serious or life-threatening illness spend a lot of time in hospitals. This can be a lonely and frightening experience, and particularly distressing for younger children who may have to be separated from their parents for long periods of time. It is an incredibly difficult and stressful period which can lead to emotions of fear, sadness and helplessness for the entire family. This can have immediate and long-term consequences for the health and emotional wellbeing of the child.

Research has highlighted that the importance of play and entertainment in hospitals, helps with preparing children for what is going to happen and also provides ways for them to work through anxieties and fears and deal with the experience. Angelic Stars services are based on distraction therapy. A method of helping a child cope with a painful or difficult procedure or pain. Our distraction boxes have helped hospital and hospice staff with different ways of distracting a child whilst undergoing procedures.

Donations from Angelic Stars continue to help bring the extra 'magic' above and beyond what is available through the NHS, creating an environment where stress and anxiety are reduced and providing a means with which to cope with their diagnosis and treatment.

We continue to be inspired by our supporters who donate fundraise put on events and also fancy dress in their pursuit to helping further our mission in bettering the lives of ill children.

Over the next year, Angelic Stars will continue to create new and innovative ways of using entertainment to distract children from the pain and isolation often caused by their illness and treatment.

Without the generosity and thoughtfulness of the general public, Angelic Stars could not make these wishes come true.

Financial review

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Sikandar Chaudhary

Mr Tasadiq Chaudhary

Ms Kiran Rai

Other matters

Objectives and policies

The charity's activities exposure to financial risks, including credit risk and cash flow risk is extremely low. The charity does not use derivative financial instruments for any purposes.

Credit risk

The charity's principal financial assets are bank balances and cash. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk.

The trustees' report was approved by the Board of Trustees.

Kiran Rai

Ms Kiran Rai

Trustee

23 October 2026

ANGELIC STARS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2026

The trustees, who are also the directors of Angelic Stars for the purpose of company law, are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Kiran Rai

Ms Kiran Rai
Trustee

23 October 2026

ANGELIC STARS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGELIC STARS

I report to the trustees on my examination of the financial statements of Angelic Stars (the) for the year ended 31 May 2026.

Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Barnett Ravenscroft Ltd

Barnett Ravenscroft Limited
13 Portland Road
Edgbaston
Birmingham
West Midlands
B16 9HN
23 October 2026

ANGELIC STARS

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**2**	2,017	3,072
Total income		2,017	3,072
Expenditure on:			
Raising funds	**3**	86	374
Charitable activities	**4**	2,098	2,595
Total expenditure		2,184	2,969
Net income/(expenditure) and movement in funds		(167)	103
Reconciliation of funds:			
Fund balances at 1 June 2025		415	312
Fund balances at 31 May 2026		248	415

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

ANGELIC STARS

BALANCE SHEET

AS AT 31 MAY 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**9**	225		290	
Cash at bank and in hand		323		425	
		548		715	
Creditors: amounts falling due within one year	**10**	(300)		(300)	
Net current assets			248		415
The funds of the					
Unrestricted funds	**11**		248		415
			248		415

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23 October 2026

Kiran Rai

Ms Kiran Rai
Trustee

1 Accounting policies

Charity information

Angelic Stars is a private company limited by guarantee incorporated in England and Wales. The registered office is Office 892, 37 Westminster Buildings, Theatre Square, Nottingham, NG1 6LG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds

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

Charitable activities

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

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

1.6 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.

1 Accounting policies **(Continued)**

1.7 Financial instruments

Classification

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

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

Recognition and measurement

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

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the ’s contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Taxation

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

1.9 Trade Debtors

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

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

2 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	1,780	2,780
Gift aid reclaimed	237	292
	2,017	3,072

3 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other direct costs of generating vouluntary income	86	374

4 Expenditure on charitable activities

	Unresticted Funds General 2026	Heading #ac982 2025
	£	£
Direct costs		
Printing, post and stationery	-	1
Grant funding of activities	1,352	1,683
Travel	130	185
Telephone and internet	316	378
Insurance	-	48
	1,798	2,295
Governance costs (see note 5)		
Governance	300	300
	2,098	2,595
Analysis by fund		
Unrestricted funds - general	2,098	2,595

5 Analysis of governance and support costs

	Unrestricted Funds General 2026	2025
	£	£
Governance costs		
Examination of the financial statements	300	300

6 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	300	300

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Accrued income	225	290

10 Creditors: amounts falling due within one year

	2026	2025
	£	**£**
Accruals and deferred income	300	300

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2025	Incoming resources	Resources expended	At 31 May 2026
	£	£	£	£
General funds	415	2,017	(2,184)	248

Previous year:	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
General funds	312	3,072	(2,969)	415

12 Analysis of net assets between funds

	Unrestricted funds 2026
	£
At 31 May 2026:	
Current assets/(liabilities)	248
	248

12 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £
At 31 May 2025:	
Current assets/(liabilities)	415
	415