Registered Charity Number
1196931

STAR REACHERS COMMUNITY INITIATIVE

TRUSTEES REPORT

AND

ACCOUNTS

31 January 2026

STAR REACHERS COMMUNITY INITIATIVE
Financial statement
Year ended 31 January 2026

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STAR REACHERS COMMUNITY INITIATIVE
Charity Information
Year ended 31 January 2026

Registered charity name	Star Reachers Community Initiative
Charity number	1196931
Registered office	108B Church Lane Manchester M9 4NJ
Trustees	Pauline Mbanga Limen (Chair) Ndzenyuy Jennifer Ngwe Mirelle Tchoya
Independent Examiner	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN

STAR REACHERS COMMUNITY INITIATIVE
Trustees' Report
Year ended 31 January 2026

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 January 2026. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 (effective 1 January 2019).

Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on 03 December 2021 as Star Reachers Community Initiative.

Objectives

The objects of the charity for the public benefit include;

a. to develop the capacity and skills of the members of socially and economically disadvantaged communities, in particular but not exclusively to migrants, BME and deprived communities, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;

b. to advance the education of the public about positive and active parenting to improve the life chances for children and families, reduce crime and anti-social behaviour, tackle academic underachievement and lack of aspiration in deprived communities;

c. to promote the relief of migrants, asylum seekers, members of BME and deprived communities, in particular but not exclusively by the provision of support, education and practical advice.

Public Benefit

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or 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 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

Pauline Mbanga Limen
Chair of Trustees

STAR REACHERS COMMUNITY INITIATIVE
Accountant's report
For the period ended 31 January 2026

Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Star Reachers Community Initiative for the period ended 31 January 2026.

In order to assist you to fulfil your duties under the Charity Act 2011, we have prepared for your approval the accounts of Star Reachers Community Initiative for the period ended 31 January 2026 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Star Reachers Community Initiative, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Star Reachers Community Initiative and state those matters that we have agreed to state to the Trustees of Star Reachers Community Initiative, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Star Reachers Community Initiative and its Trustees as a body for our work or for this report.

It is your duty to ensure that Star Reachers Community Initiative has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Star Reachers Community Initiative. You consider that Star Reachers Community Initiative is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Star Reachers Community Initiative. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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BC NWAIWU & CO LTD

Building 1 Suit 4A Office 6
Wilsons Park Business Centre
Manchester
M40 8WN

Date: 12 November 2026

STAR REACHERS COMMUNITY INITIATIVE
Income Statement
For the period ended 31 January 2026

	Note	Unrestricted	Restricted	2026	2025
		£	£	£	£
Income from:					
Donations and legacies	2	-	300	300	300
Charitable activities	3	-	-	-	-
Total income		**-**	**300**	**300**	**300**
Expenditure on:					
charitable activities	4	-	300	300	300
Total expenditure		**-**	**300**	**300**	**300**
Net income/(expenditure) for the year	5	-	-	-	-
Transfer between funds		-	-	-	-
Net movement in funds for the year		-	-	-	-
Reconciliation of funds					
Total funds brought forward		-	(150)	(150)	(150)
Total funds carried forward		-	**(150)**	**(150)**	**(150)**

The notes on pages 9 to 14 form part of these financial statements

STAR REACHERS COMMUNITY INITIATIVE
Statement of Financial Position
As at 31 January 2026

	Note		2026		2025
		£	£	£	£
Fixed assets					
Tangible assets	6		-		-
Total fixed assets			-		-
Current assets					
Cash at bank and in hand	7	-		-	
Debtors	8	-		-	
Total current assets		-		-	
Liabilities					
Creditors - *Amount falling due within one year*	9	(300)		(300)	
Net current assets			(300)		(300)
Total assets less current liabilities			(300)		(300)
Creditors - *Amount falling due after more than one year*	10		-		-
Net assets			(**300**)		(**300**)
The funds of the charity:					
Unrestricted funds	11		-		-
Restricted funds	11		(300)		(300)
Total charity funds			(**300**)		(**300**)

Pauline Mbanga Limen
Chair of Trustees

Approved by the board on 12 November 2026

The notes on pages 9 to 14 form part of these financial statements

STAR REACHERS COMMUNITY INITIATIVE
Notes to the Financial Statements
For the period ended 31 January 2026

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Star Reachers Community Initiative meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. Income

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

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **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:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

g. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

h. **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.

i. **Cash at bank and in hand**

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

j. **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.

2. **Donations and legacies**	Unrestricted	Restricted	2026	2025
	£	£	£	£
Donations	-	300	300	300
Other income	-	-	-	-
Total	-	300	300	300

3. **Charitable activities**	Unrestricted	Restricted	2026	2025
	£	£	£	£
Grants				
	-	-	-	-
Charitable trading				
Charity sales	-	-	-	-
Support services	-	-	-	-
	-	-	-	-
Total income from charitable activities	-	-	-	-

4. **Expenditure on charitable activities**

	2026	2025
	£	£
Staff cost	-	-
Project costs	-	-
Depreciation	-	-
Professional fees	300	300
Governance costs	-	-
Support costs	-	-
	300	300
Restricted expenditure	300	300
Unrestricted expenditure	-	-
	300	300

5. **Net income/(expenditure) for the year**

	2026	2025
	£	£
This is stated after charging/(crediting):		
Depreciation	-	-

6. **Fixed assets: tangible assets**

	Land and Buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 01 February 2025	-	-	-	-
Additions	-	-	-	-
At 31 January 2026	-	-	-	-
Depreciation				
At 01 February 2025	-	-	-	-
Charge for the year	-	-	-	-
At 31 January 2026	-	-	-	-
Net book value				
At 31 January 2026	-	-	-	-
At 01 February 2025	-	-	-	-

STAR REACHERS COMMUNITY INITIATIVE
Notes to the Financial Statements
For the period ended 31 January 2026

7. **Cash at bank and in hand**	2026	2025
	£	£
Cash at bank	-	-
Cash in hand	-	-
	-	**-**

8. **Debtors**	2026	2025
	£	£
Trading debtors	-	-
Grant debtors	-	-
Prepayments	-	-
	-	-

9. **Creditors** - *Amount falling due within one year*	2026	2025
	£	£
Accountancy fee	300	300
	300	300

10. **Creditors** - *Amount falling due after more than one year*	2026	2025
	£	£
Trade creditors	-	-
Other creditors	-	-
	-	-

STAR REACHERS COMMUNITY INITIATIVE
Notes to the Financial Statements
For the period ended 31 January 2026

11. Fund movements	Balance at 01 February 2025	Income	Expenditure	As at 31 January 2026
	£	£	£	£
Restricted funds				
Restricted project fund	(300)	300	(300)	(300)
	(300)	300	(300)	(300)
Unrestricted funds				
General fund	-	-	-	-
	-	-	-	-
The funds of the charity	**(300)**	**300**	**(300)**	**(300)**