

STARLIGHT BARKING TRUST

England & Wales · Charity number 1172102

Details

Status Registered

Legal form CIO

Registered 2017-03-16

Register [View on the Charity Commission register](#)

Contact

Address 69 High Street
Maxey
Peterborough
PE6 9EE

Phone 07718732112

Email fiona@starlightbarking.co.uk

Website www.starlightbarking.co.uk

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS FOR THE PUBLIC BENEFIT BY PREVENTING AND RELIEVING SUFFERING OF ABANDONED AND MISTREATED ANIMALS, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) THE PROVISION OF GRANTS OF FINANCIAL ASSISTANCE TO FURTHER THE CHARITABLE WORK OF INDIVIDUALS AND ANIMAL WELFARE ORGANISATIONS WHICH PROVIDE APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE IN SUCH PARTS OF THE WORLD AS THE TRUSTEES SHALL DETERMINE.B) EDUCATING THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: We aim to link up with animal welfare charities & tour operators to collectively reduce the number of dogs living homeless on the streets of Greece.Dogs will be safe, cared for & there will be a more humane control of the stray dog population.We will create a model shelter with vet care & an education program in place. Tourist visiting these areas will be encouraged to support the local shelters.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Greece
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£69,025	£64,800	-	-
2024-04-30	£67,618	£77,229	-	-
2023-04-30	£51,050	£60,423	-	-
2022-04-30	£45,054	£64,159	-	-
2021-04-30	£72,207	£86,369	-	-

Trustees

Name	Role	Appointed
Wendy Elizabeth Lyotier	Chair	2016-09-21
MISS E LYOTIER		2016-09-21
MRS D SMITH		2016-09-21

STARLIGHT BARKING TRUST

England & Wales - Charity number 1172102

Accounts

CHARITY REGISTRATION NUMBER: 1172102

**STARLIGHT BARKING TRUST (CHARITABLE
INCORPORATED ORGANISATION)**
UNAUDITED FINANCIAL STATEMENTS
30 APRIL 2025

DAVID KELLAND FCA
Chartered Accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2025

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STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Starlight Barking Trust (Charitable Incorporated Organisation)

Charity registration number 1172102

Principal office 69 High Street
Maxey
Peterborough
PE6 9EE

THE TRUSTEES Mrs W Lyotier
Mrs D Smith
Miss E Lyotier

INDEPENDENT EXAMINER David Kelland
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

The trust's main objective is to address the global stray dog crisis by linking up with other animal welfare charities and reduce the number of homeless dogs.

To achieve this the charity extends an open invitation to every rescue shelter to promote their dogs for adoption on the trust's website: www.starlightbarking.co.uk

The Starlight Barking Trust also encourages travel companies to sponsor neutering projects in their destinations on their sister website: www.thetravelchest.co.uk

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

We continue to raise awareness of the desperate situation for stray dogs everywhere but, as a small charity, have focused on re-homing dogs from Lemnos Shelter in Greece where we have an excellent relationship with the volunteers.

By the end of 2025 we had re-homed 300 Lemnos dogs, 44 of whom had previously been Ghost Dogs, incarcerated 24/7 in this desolate shelter for 3 years or more. All those dogs, without exception, have gone on to lead happy lives in the UK.

Sadly the Municipality of Lemnos has changed leadership and the volunteers receive virtually no support from them. The shelter is like most Greek municipal shelters, not fit for purpose, and despite our charities refurbishment project, started in 2022, the dogs continue to "live" in squalor.

Our focus has therefore been, and will continue to be, to get the dogs out of this desolate shelter, whilst maintaining our re-homing standards and matching dogs up with suitable families.

In the meantime, we have improved the very cramped kennel conditions where the dogs had no space to socialise or exercise and provided much needed shelter from the summer sun and exposure to the winter weather and winds. Work started in 2022 with the perimeter fences extended so the sociable dogs could be let out to play together when the volunteers visited. But the dream was to extend the shelter to give the dogs, especially the larger ones, cooped up in the tiny kennel spaces, a safe exercise area for every day of the week, regardless of whether the volunteers were there or not.

In Winter 2022/23 work was started on the first stage of the renovations and this continued into Summer 2024. It remains a work in progress but has significantly improved the lives of the resident shelter dogs and has been a huge boost to the mental health of the volunteers knowing so many people, outside of Greece, cared.

Eight large pens, each with a kennel space have been created around the original squalid cages. Now the larger dogs, mostly mixed breed Setters, Labradors and German Shepherds, who previously had little space to move, are now housed in "family" packs of 3 or 4 to a pen. This is not only better for the dogs' wellbeing, it has made re-homing much easier in that we could assess the pack dynamics and see which dogs would be happy living with other dogs.

Some of the phobic dogs will probably never find homes but we have finally been able to create a much happier space for them to live out their days. They now have 3 kennels specially made for these dogs, 4 of whom have, sadly, been at the shelter for 7 years since they were puppies.

With the constant influx of puppies a new puppy house was created and the original puppy house given over to the cats and kittens who now live in the dogs' social area.

The on-going refurbishment of Lemnos Shelter, funded entirely by our supporters, attracted the attention of many other rescues who were desperate for more support and Lemnos was once a beacon for other shelters.

Our supporters raised a further £15,000 which was offered by the charity to purchase a plot of land and legally "Gift" this to the Municipality in order that they could apply for a full EU grant to construct a proper shelter built to EU guidelines.

Sadly, with no explanation given, the Municipality have failed to respond to our offer of help.

Likewise we have taken steps to create a neutering clinic on the island. We have foreign vets ready to volunteer their time and have started to purchase some of the necessary equipment but no-one from the Municipality has responded to this offer of help.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2025

For the sake of the dogs and the volunteers we will continue to lobby the Municipality to provide a proper humane shelter as required by Greek law. And we remain happy to provide the funds to purchase the land for the shelter whenever the Municipality are ready.

It is the Trust's intention to continue to find sponsors for these rescues and improve the lives of more shelter dogs throughout Greece.

FINANCIAL REVIEW

Our main funding comes via one private sponsor, an interest free loan from one trustee and the generosity of the families who have adopted dogs through us.

Going into year 9, with the support of one of our corporate sponsors, we hope to be able to make small annual repayments on the loan, which was given interest free.

The dogs who were re-homed from Greece had a portion of their health checks and travel supported by our sponsors and the balance covered by an adoption donation.

The cost of transportation from Greece has escalated post-Brexit and whilst ensuring we do everything in the best interest for the welfare of the dogs we have incurred significant additional costs for official documents, health checks and blood tests.

For the new owners' peace of mind and to maintain our reputation for responsible re-homing from overseas, we have increased the number of blood tests to over and above what is legally required.

Our successful adoptions more than outweigh the one or two that don't work out. However, the cost to rehome some of the bigger dogs is substantial as our main foster home only has space for smaller dogs, so we need temporary kennelling, which even with a charity discount is expensive.

This reinforced our decision to focus on the dogs who are very easy to rehome and our attention turned to the senior dogs who are often passed over in favour of younger dogs and puppies.

The state these senior dogs arrive at the shelter is beyond belief but they are generally sweet, docile dogs quite capable of living in a home. However, despite blood tests their general medical condition/life expectancy is an unknown - so we only ask for an adoption donation of £475 which roughly covers half the cost to get them from Greece. The other half is covered by our fundraisers.

This gives us great satisfaction to not only to be able help these senior dogs who would live out their final days incarcerated 24/7 in a tiny cage but to also be able to help those UK residents of pensionable age who are prohibited, by their age, from adopting dogs from most UK rescues.

Going forward we would like to be able to create a welfare fund to give some pensioners the opportunity to adopt knowing that we can provide the back-up funds if they face any non-insurable veterinary bills.

This is a win-win scenario for both older dogs and humans and something which we feel passionately about and has made us more determined to increase our fundraising activities to achieve this.

Our Snowdon Challenge has raised over £10,000 each year and now going into its 5th year has become an annual event and other rescue charities are invited to join us.

We continue to take part in other fundraising events such as the London Landmarks Half Marathon which in April 2025 raised over £5300.

Our long term goal is to encourage more travel companies to support the shelters in their destinations by sponsoring neutering, welfare and refurbishment projects.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2025

The trustees' annual report was approved on 24 February 2026 and signed on behalf of the board of trustees by:

Wendy Lyotier

[Wendy Lyotier \(Feb 25, 2026 13:17:28 GMT\)](#)

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 30 APRIL 2025

I report to the trustees on my examination of the financial statements of Starlight Barking Trust (Charitable Incorporated Organisation) ('the charity') for the year ended 30 April 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



David Kelland
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	69,025	69,025	67,618
Total income		<u>69,025</u>	<u>69,025</u>	<u>67,618</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	63,103	63,103	75,392
Expenditure on charitable activities	6,7	1,697	1,697	1,837
Total expenditure		<u>64,800</u>	<u>64,800</u>	<u>77,229</u>
Net income/(expenditure) and net movement in funds		<u>4,225</u>	<u>4,225</u>	<u>(9,611)</u>
Reconciliation of funds				
Total funds brought forward		(179,199)	(179,199)	(169,588)
Total funds carried forward		<u>(174,974)</u>	<u>(174,974)</u>	<u>(179,199)</u>

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

The notes on pages 8 to 13 form part of these financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2025

	Note	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible fixed assets	13		355		–
CURRENT ASSETS					
Cash at bank and in hand		7,592		3,709	
CREDITORS: amounts falling due within one year	14	<u>1,560</u>		<u>5,460</u>	
NET CURRENT ASSETS			<u>6,032</u>		<u>(1,751)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			6,387		(1,751)
CREDITORS: amounts falling due after more than one year	15		181,361		177,448
NET LIABILITIES			<u>(174,974)</u>		<u>(179,199)</u>
FUNDS OF THE CHARITY					
Unrestricted funds			(174,974)		(179,199)
Total charity funds	16		<u>(174,974)</u>		<u>(179,199)</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 February 2026, and are signed on behalf of the board by:

Wendy Lyotier

[Wendy Lyotier \(Feb 25, 2026 13:17:28 GMT\)](#)

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 69 High Street, Maxey, Peterborough, PE6 9EE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charity currently meets its daily working capital requirements through operating revenues and financial support from one of its trustees, Mrs W Lyotier.

Further details of the loan from Mrs Lyotier are included in note 19 of the financial statements.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2025

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

3. ACCOUNTING POLICIES (continued)

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 3 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers and Equipment - 3 years

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
DONATIONS				
Donations	64,539	64,539	63,967	63,967
Gift Aid	4,486	4,486	3,651	3,651
	<u>69,025</u>	<u>69,025</u>	<u>67,618</u>	<u>67,618</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	63,103	63,103	75,392	75,392

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	1,697	1,697	1,837	1,837

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2025 £	Total fund 2024 £
Governance costs	1,697	<u>1,697</u>	<u>1,837</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>63</u>	<u>107</u>

9. INDEPENDENT EXAMINATION FEES

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,644</u>	<u>1,758</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>25,444</u>	<u>26,298</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2024 and 30 April 2025	<u>19,520</u>
Amortisation	
At 1 May 2024 and 30 April 2025	<u>19,520</u>
Carrying amount	
At 30 April 2025	<u>–</u>
At 30 April 2024	<u>–</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 May 2024	504
Additions	418
At 30 April 2025	<u>922</u>
Depreciation	
At 1 May 2024	504
Charge for the year	63
At 30 April 2025	<u>567</u>
Carrying amount	
At 30 April 2025	<u>355</u>
At 30 April 2024	<u>–</u>

14. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,560	3,360
Social security and other taxes	–	2,100
	<u>1,560</u>	<u>5,460</u>

15. CREDITORS: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	181,361	177,448
	<u>181,361</u>	<u>177,448</u>

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2024 £	Income £	Expenditure £	At 30 April 2025 £
General funds	(179,199)	<u>69,025</u>	<u>(64,800)</u>	<u>(174,974)</u>
	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
General funds	(169,588)	<u>67,618</u>	<u>(77,229)</u>	<u>(179,199)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	355	355
Current assets	7,592	7,592
Creditors less than 1 year	(1,560)	(1,560)
Creditors greater than 1 year	(181,361)	(181,361)
Net liabilities	(174,974)	(174,974)
	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	–	–
Current assets	3,709	3,709
Creditors less than 1 year	(5,460)	(5,460)
Creditors greater than 1 year	(177,448)	(177,448)
Net liabilities	(179,199)	(179,199)

18. RELATED PARTIES

During the period, Mrs Wendy Lyotier loaned the company £3,913 (2024: £9,196) in respect of expenses paid on behalf of the charity, as well as monies introduced to aid cash flow.

At the period end, £181,361 (2024: £177,448) was owed to Mrs Lyotier.

The loan is interest free and has no terms of repayment. Mrs Lyotier has confirmed repayment will only be made as and when the Charity is able to discharge the amount to be repaid.

19. GOING CONCERN

The trustees have considered the period to February 2027 when assessing the Charity's ability to continue as a going concern. It is believed that the Charity will be able to satisfy its liabilities as these become payable.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2025

The following pages do not form part of the financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	64,539	63,967
Gift Aid	4,486	3,651
	<u>69,025</u>	<u>67,618</u>
Total income	<u>69,025</u>	<u>67,618</u>
Expenditure		
Costs of raising donations and legacies		
Rehoming costs	35,140	45,300
Wages and salaries	25,444	26,298
Insurance	9	554
Motor and travel	430	421
Advertising	31	1,348
Printing, postage and stationery	1,986	1,364
Depreciation	63	107
	<u>63,103</u>	<u>75,392</u>
Expenditure on charitable activities		
Governance costs – accountancy fees	1,644	1,758
Governance costs – bank charges	53	79
	<u>1,697</u>	<u>1,837</u>
Total expenditure	<u>64,800</u>	<u>77,229</u>
Net income/(expenditure)	<u>4,225</u>	<u>(9,611)</u>

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

	2025	2024
	£	£
Costs of raising donations and legacies		
Rehoming costs	35,140	45,300
Wages and salaries	25,444	26,298
Insurance	9	554
Motor and travel	430	421
Advertising	31	1,348
Printing, postage and stationery	1,986	1,364
Depreciation	63	107
	<u>63,103</u>	<u>75,392</u>
 Costs of raising donations and legacies	 <u>63,103</u>	 <u>75,392</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,644	1,758
Governance costs - bank charges	53	79
	<u>1,697</u>	<u>1,837</u>
 Expenditure on charitable activities	 <u>1,697</u>	 <u>1,837</u>

Meadows & Co
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1 Kings Court
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Kettering
Northants
NN15 6WJ

24 February 2026

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 April 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30 April 2025 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 10 January 2019, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 11 Prior to bank accounts being set up in the Charity's name, Mrs Wendy Lyotier, a trustee of the Charity, funded the transaction personally. Additional funds have subsequently introduced by Mrs Lyotier to aid cash flow and support the Charity in the delivery of its charitable objectives. At the year-end reporting date, an amount of £181,361 was owed to Mrs Lyotier, as interest free loan, with no fixed terms of repayment. It has been agreed that the Charity will make repayment to Mrs Lyotier only when sufficient funds are available to do so.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. The Charity is heavily reliant upon the funding received from Wendy Lyotier as detailed on note 11 above. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

Wendy Lyotier

[Wendy Lyotier \(Feb 25, 2026 13:17:28 GMT\)](#)

.....
Signed on behalf of the board of trustees










Starlight Barking Trust Accounts

Final Audit Report

2026-02-25

Created:	2026-02-25
By:	Mags Cootes (mags.cootes@meadows-co.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbDw_oLYzzGXqQ6qQfzvnNe32qg6twyfr

"Starlight Barking Trust Accounts" History

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2026-02-25 - 1:16:14 PM GMT
-  Signer wendy@starlightbarking.co.uk entered name at signing as Wendy Lyotier
2026-02-25 - 1:17:26 PM GMT
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STARLIGHT BARKING TRUST

England & Wales - Charity number 1172102

Accounts

CHARITY REGISTRATION NUMBER: 1172102

**STARLIGHT BARKING TRUST (CHARITABLE
INCORPORATED ORGANISATION)**
UNAUDITED FINANCIAL STATEMENTS
30 APRIL 2024

DAVID KELLAND FCA
Chartered accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

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Notes to the detailed statement of financial activities	15

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Starlight Barking Trust (Charitable Incorporated Organisation)
Charity registration number	1172102
Principal office	69 High Street Maxey Peterborough PE6 9EE

THE TRUSTEES

Mrs W Lyotier
Mrs D Smith
Miss E Lyotier

INDEPENDENT EXAMINER

David Kelland
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

The trust's main objective is to address the global stray dog crisis by linking up with other animal welfare charities and reduce the number of homeless dogs.

To achieve this the charity extends an open invitation to every rescue shelter to promote their dogs for adoption on the trust's website: www.starlightbarking.co.uk

The Starlight Barking Trust also encourages travel companies to sponsor neutering projects in their destinations on their sister website: www.thetravelchest.co.uk

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2024

ACHIEVEMENTS AND PERFORMANCE

In our seventh year we continued to address the desperate situation for stray dogs everywhere but as a small charity have focused on Lemnos Shelter in Greece where we have built up a good relationship with the volunteers and municipality. We also have the support of both a travel sponsor and the owners of the dogs who have been adopted through us.

By the end of 2024 we had re-homed 288 dogs, 44 of which had previously been Ghost Dogs who had been incarcerated 24/7 in a desolate shelter for over 3 years with no exercise or socialisation.

Lemnos Shelter is like most Greek municipal shelters and not fit for purpose. Our aim was to improve the very cramped kennel conditions where the dogs had no space to socialise or exercise.

In Summer of 2022 one of our trustees had privately arranged for workmen to extend the perimeter fence into a safe area where the sociable dogs could be let out to play together when the volunteers visited. But the dream was to extend the perimeter of the shelter to give the dogs, especially the bigger ones, cooped up in the tiny kennel spaces, a safe exercise area for every day of the week, regardless of whether the volunteers were there or not.

In Winter 2022/23 work was started on the first stage of the renovations and this continued into Summer 2024. It will remain a work in progress but the trustees were delighted to report back to their supporters that the refurbishment had not only significantly improved the lives of the resident shelter dogs but was also a huge boost to the mental health of the volunteers knowing that people cared! Eight large pens, each with a kennel space had been created around the original squalid cages which the bigger dogs, previously incarcerated 24/7, had hardly had the space to move. Now the bigger dogs were housed in "family" packs of 3 or 4 to a pen.

The upside of this was not only brilliant for the dogs' wellbeing. You could see how much happier they were to live in a social group and the knock-on effect was it made re-homing much easier in that we could assess the pack dynamics and see which dogs would be happy living with other dogs.

Sadly some of the phobic dogs will probably never find homes but we have finally been able to create a much happier space for them to live out their days. They now have 3 kennels specially made for these dogs, 4 of whom have been at the shelter for 6 years since they were puppies.

With the constant influx of puppies a new puppy house has also been created. And the original puppy house given over to the cats and kittens who now lived in the dogs social area.

The on-going refurbishment of Lemnos Shelter has attracted the attention of many other rescues who are desperate for help. It is the Trust's intention to continue to look for sponsors for these rescues and improve the lives of more shelter dogs throughout Greece.

We are now looking for a plot of land to construct a new shelter built to EU guidelines.

We have also taken steps to create a neutering clinic on the island for volunteer vets and have started to purchase some of the necessary equipment.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2024

FINANCIAL REVIEW

Our main funding comes via a private sponsor and an interest free loan from one trustee.

Going into year 8 we hope to be able to make small annual repayments on the loan.

The dogs who were re-homed from Greece had a portion of their health checks and travel supported by our sponsors and the balance covered by an adoption donation.

The cost of transportation from Greece has escalated post-Brexit and whilst trying to ensure we did everything in the best interest for the welfare of the dogs we have incurred significant additional costs for official documents, health checks and blood tests. Plus, for new owners' peace of mind and in order to maintain our reputation for responsible re-homing from overseas, we have increased the number of blood tests to over and above what is legally required.

We are also now employing a behaviourist to assess some of the new arrivals find their best home.

Our successful adoptions more than outweighed the very few that didn't work out but the cost to rehome some of the bigger dogs was substantial as our foster home only had space for smaller dogs, so we needed temporary kennelling, which even with a charity discount was expensive.

This reinforced our decision to focus on the dogs who were very easy to rehome and our attention turned to the senior dogs who are often passed over in favour of younger less health risk dogs.

The state these senior dogs arrive at the shelter is beyond belief but they were all quite capable of living in a home if we could find the funds to cover their unknown but inevitable veterinary bills.

This gives us great satisfaction to help these senior dogs who would live out their final days incarcerated 24/7 in a tiny cage and to give some pensioners the opportunity to adopt knowing that we can provide the back-up funds if they face any non-insurable veterinary bills.

This is a win-win scenario for both older dogs and humans and something which we feel passionately about and has made us more determined to increase our fundraising activities to achieve this. Our Snowdon Challenge has raised over £10,000 each year and now going into its 4th year has become an annual event and other rescue charities are invited to join us.

We continue to take part in other fundraising events such as the London Landmarks Half Marathon which in April 2024 raised over £5000.

Our long term goal is to encourage more travel companies to support the shelters in their destinations by sponsoring neutering and refurbishment projects.

The trustees' annual report was approved on 21 February 2025 and signed on behalf of the board of trustees by:

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 30 APRIL 2024

I report to the trustees on my examination of the financial statements of Starlight Barking Trust (Charitable Incorporated Organisation) ('the charity') for the year ended 30 April 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

David Kelland
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

21 February 2025

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	67,618	67,618	51,050
Total income		<u>67,618</u>	<u>67,618</u>	<u>51,050</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	75,392	75,392	58,769
Expenditure on charitable activities	6,7	1,837	1,837	1,654
Total expenditure		<u>77,229</u>	<u>77,229</u>	<u>60,423</u>
Net expenditure and net movement in funds		<u>(9,611)</u>	<u>(9,611)</u>	<u>(9,373)</u>
Reconciliation of funds				
Total funds brought forward		(169,588)	(169,588)	(160,215)
Total funds carried forward		<u>(179,199)</u>	<u>(179,199)</u>	<u>(169,588)</u>

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

The notes on pages 7 to 12 form part of these financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2024

	Note	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible fixed assets	13		–		107
CURRENT ASSETS					
Cash at bank and in hand		3,709		3,719	
CREDITORS: amounts falling due within one year	14	<u>5,460</u>		<u>5,162</u>	
NET CURRENT LIABILITIES			<u>1,751</u>		<u>1,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,751)		(1,336)
CREDITORS: amounts falling due after more than one year	15		<u>177,448</u>		<u>168,252</u>
NET LIABILITIES			<u>(179,199)</u>		<u>(169,588)</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>(179,199)</u>		<u>(169,588)</u>
Total charity funds	16		<u>(179,199)</u>		<u>(169,588)</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 February 2025, and are signed on behalf of the board by:

Mrs W Lyotier
Trustee

The notes on pages 7 to 12 form part of these financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 69 High Street, Maxey, Peterborough, PE6 9EE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charity currently meets its daily working capital requirements through operating revenues and financial support from one of its trustees, Mrs W Lyotier.

Further details of the loan from Mrs Lyotier are included in note 19 of the financial statements.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2024

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2024

3. ACCOUNTING POLICIES (continued)

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 3 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers and Equipment - 3 years

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Donations	63,967	63,967	48,273	48,273
Gift Aid	3,651	3,651	2,777	2,777
	<u>67,618</u>	<u>67,618</u>	<u>51,050</u>	<u>51,050</u>

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	75,392	75,392	58,769	58,769

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	1,837	1,837	1,654	1,654

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	1,837	<u>1,837</u>	<u>1,654</u>

8. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>107</u>	<u>106</u>

9. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,758</u>	<u>1,638</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>26,298</u>	<u>23,857</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2023 and 30 April 2024	<u>19,520</u>
Amortisation	
At 1 May 2023 and 30 April 2024	<u>19,520</u>
Carrying amount	
At 30 April 2024	<u>–</u>
At 30 April 2023	<u>–</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2024

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 May 2023 and 30 April 2024	504
Depreciation	
At 1 May 2023	397
Charge for the year	107
At 30 April 2024	<u>504</u>
Carrying amount	
At 30 April 2024	–
At 30 April 2023	<u>107</u>

14. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,360	1,560
Social security and other taxes	2,100	3,602
	<u>5,460</u>	<u>5,162</u>

15. CREDITORS: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	<u>177,448</u>	<u>168,252</u>

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
General funds	(169,588)	<u>67,618</u>	<u>(77,229)</u>	<u>(179,199)</u>

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
General funds	(160,215)	<u>51,050</u>	<u>(60,423)</u>	<u>(169,588)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–
Current assets	3,709	3,709
Creditors less than 1 year	(5,460)	(5,460)
Creditors greater than 1 year	(177,448)	(177,448)
Net liabilities	(179,199)	(179,199)

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	107	107
Current assets	3,719	3,719
Creditors less than 1 year	(5,162)	(5,162)
Creditors greater than 1 year	(168,252)	(168,252)
Net liabilities	(169,588)	(169,588)

18. RELATED PARTIES

During the period, Mrs Wendy Lyotier loaned the company £9,196 (2023: £14,946) in respect of expenses paid on behalf of the charity, as well as monies introduced to aid cash flow.

At the period end, £177,448 (2023: £168,252) was owed to Mrs Lyotier.

The loan is interest free and has no terms of repayment. Mrs Lyotier has confirmed repayment will only be made as and when the Charity is able to discharge the amount to be repaid.

19. GOING CONCERN

The trustees have considered the period to February 2026 when assessing the Charity's ability to continue as a going concern. It is believed that the Charity will be able to satisfy its liabilities as these become payable.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2024

The following pages do not form part of the financial statements.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	63,967	48,273
Gift Aid	3,651	2,777
	<u>67,618</u>	<u>51,050</u>
Total income	<u>67,618</u>	<u>51,050</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	45,300	33,309
Wages and salaries	26,298	23,857
Insurance	554	277
Motor vehicle expenses	421	73
Vehicle leasing/hire	1,348	–
Telephone	1,364	1,120
Other office costs	–	27
Depreciation	107	106
	<u>75,392</u>	<u>58,769</u>
Expenditure on charitable activities		
Legal and professional fees	1,758	1,560
Bank charges	79	94
	<u>1,837</u>	<u>1,654</u>
Total expenditure	<u>77,229</u>	<u>60,423</u>
Net expenditure	<u>(9,611)</u>	<u>(9,373)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2024

	2024	2023
	£	£
Costs of raising donations and legacies		
Rehoming costs	45,300	33,309
Wages and salaries	26,298	23,857
Insurance	554	277
Motor and travel	421	73
Advertising	1,348	–
Printing, postage and stationery	1,364	1,120
Other costs	–	27
Depreciation	107	106
	<u>75,392</u>	<u>58,769</u>
 Costs of raising donations and legacies	 <u>75,392</u>	 <u>58,769</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,758	1,560
Governance costs - bank charges	79	94
	<u>1,837</u>	<u>1,654</u>
 Expenditure on charitable activities	 <u>1,837</u>	 <u>1,654</u>

STARLIGHT BARKING TRUST

England & Wales - Charity number 1172102

Accounts

CHARITY REGISTRATION NUMBER: 1172102

**STARLIGHT BARKING TRUST (CHARITABLE
INCORPORATED ORGANISATION)**
UNAUDITED FINANCIAL STATEMENTS
30 APRIL 2023

DAVID KELLAND FCA
Chartered accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2023

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STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Starlight Barking Trust (Charitable Incorporated Organisation)
Charity registration number	1172102
Principal office	69 High Street Maxey Peterborough PE6 9EE

THE TRUSTEES

Mrs W Lyotier
Mrs D Smith
Miss E Lyotier

INDEPENDENT EXAMINER

David Kelland
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

The trust's main objective is to address the global stray dog crisis by linking up with other animal welfare charities and endeavour to rehome stray dogs living in squalid shelters and reduce the number of dogs living homeless by providing grants for neuter and spay clinics.

To achieve this the charity extends an open invitation to every rescue shelter to promote their dogs for adoption on the trust's website: www.starlightbarking.co.uk

The Starlight Barking Trust actively encourage travel companies to sponsor neutering projects in their destinations on their sister website: www.thetravelchest.co.uk

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2023

ACHIEVEMENTS AND PERFORMANCE

In our sixth year we continued to address the sad situation for the Ghost Dogs. These are dogs who languish in shelters all over the world without any hope of adoption due to their size, age, health, colour or shy disposition, becoming steadily depressed and potentially more difficult to re-home.

As a small charity we decided we could be more effective if we initially focussed on just one shelter and invited a travel sponsor to support our re-homing, rehabilitation, refurbishment and neutering initiative.

Lemnos Shelter in Greece was chosen as our starting point as we had already built up a good relationship with the volunteers and municipality and had a travel sponsor who was ready to support us.

By the end of 2023 we had re-homed 260 dogs, 44 of which had previously been Ghost Dogs.

We consider this to be our major re-homing success as many of these dogs had been incarcerated 24/7 in a desolate shelter for over 3 years with no exercise or socialisation.

Their transition to normal family life took several months but, by matching them to the most sympathetic families, their transformations have been miraculous - proving that our judgement had been right in assessing these dogs as capable of living as normal sociable dogs, albeit with many insecurities initially.

Sadly not all Ghost Dogs are re-homeable. It's very difficult to assess a risk from afar and as a small charity we recognise that we do not have the experience or expertise to re-home dogs with serious behavioural issues which can make them unpredictable. So a few poor dogs will probably end their days in a shelter.

With this in mind we offered to fundraise in order to extend and refurbish the very cramped kennel conditions with no space for the dogs to socialise and exercise.

In Summer of 2021 one of our trustees had privately arranged for workmen to extend the perimeter fence into a safe area where the sociable dogs could be let out to play together when the volunteers visited. But the dream was to extend the perimeter of the shelter to give the dogs, especially the bigger ones, cooped up in the tiny kennel spaces, a safe exercise area for every day of the week, regardless of whether the volunteers were there or not.

A big boost came to the charity via the village post lady of our main UK foster home! She had been so moved watching the slow progress of Jack, one of the shyest of all the Ghost Dogs, she offered to set-up a fundraiser for the forgotten dogs of Lemnos Shelter with a group of her friends trekking Snowdon 3 times in one day.

In July 2022, on the hottest UK day on record, £5867 was raised with our main sponsor pledging a further £10,000 giving us £15,687 which would make significant improvements to Lemnos Shelter.

In Winter 2022/23 work was started on the first stage of the renovations. In Spring 2023 the trustees visited the shelter. As always, the trustees paid their all own travel and accommodation expenses.

The original Lemnos Shelter was squalid and not fit for purpose. It will remain a work in progress but the trustees were delighted to report back to their supporters that the refurbishment had not only significantly improved the lives of the resident shelter dogs but was also a huge boost to the mental health of the volunteers knowing that people cared!

Eight large pens, each with a kennel space had been created around the original squalid cages which the bigger dogs, previously incarcerated 24/7, had hardly had the space to move. Now the bigger dogs

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2023

were housed in "family" packs of 3 or 4 to a pen.

The upside of this was not only brilliant for the dogs' wellbeing. You could see how much happier they were to live in a social group, but the knock-on effect was it made re-homing much easier in that we could assess the pack dynamics and see which dogs would be happy living with other dogs.

With the constant influx of puppies a new puppy house had also been created. And the original puppy house given over to the cats and kittens who now lived in the dogs' social area.

Although, in UK kennels this would be unheard of it has created another dynamic to help re-homing.

A large proportion of people wishing to adopt will ask if the dogs are cat tested. For most shelters it is extremely difficult to test the dogs. Lemnos now has the advantage of directly observing how the dogs behave around cats as, when the volunteers visit, all the cat friendly dogs are allowed out into the social area. Those not so keen on cats are either taken for a walk on a leash or let out for free play together within the kennel area.

The on-going refurbishment of Lemnos Shelter has grabbed the attention of many other rescues who are desperate for help. It is the trust's intention to continue to look for sponsors for these rescues and improve the lives of more shelter dogs throughout Greece.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2023

FINANCIAL REVIEW

We are confident of a brighter future but having lost the financial support from several tour operators during the Pandemic the main funding continues to come via a private sponsor and an interest free loan from one trustee.

Going into year 8 we hope to be able to make small annual repayments on the loan.

The dogs who were re-homed from Greece had a portion of their health checks and travel supported by our sponsors and the balance covered by an adoption donation.

The cost of transportation from Greece has escalated post-Brexit and whilst trying to ensure we did everything in the best interest for the welfare of the dogs we have incurred significant additional costs for official documents and health checks and blood tests. Plus, for new owners' peace of mind and in order to maintain our reputation for responsible re-homing from overseas, we have increased the number of blood tests to over and above what is legally required.

Our successful adoptions more than outweighed the very few that didn't work out but the cost to rehome some of the bigger dogs was substantial as our foster home only had space for smaller dogs, so we needed temporary kennelling, which even with a charity discount was expensive. Two dogs spent several weeks in kennels before forever homes were found.

This reinforced our decision to focus on the dogs who were very easy to re-home and our attention turned to the senior dogs who are potential Ghost Dogs as many of these are passed over in favour of younger less health risk dogs.

The state these dogs arrived at the shelter was beyond belief but they were all extremely re-homeable if we could find the funds to cover their unknown but inevitable veterinary bills.

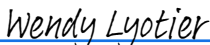
This gives us great satisfaction to be able to not only help these senior dogs who would live out their final days incarcerated 24/7 in a tiny cage, but to give some less well-off pensioners the opportunity to adopt knowing that we can provide the back-up funds if they face any non-insurable veterinary bills.

This is a win-win scenario for both older dogs and humans and something which we feel passionately about and has made us more determined to increase our fundraising activities to achieve this.

Our financial goal going forward is to turn the Snowdon Challenge into an annual event and invite other shelters to join us. The funds raised to be split between neutering and refurbishment grants.

With this in mind we will continue to focus on the travel companies who are ready to sponsor, through us, neutering projects in their destinations to humanely reduce the number of stray dogs.

The trustees' annual report was approved on 27 February 2024 and signed on behalf of the board of trustees by:


Wendy Lyotier (Feb 27, 2024 18:47 GMT)

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 30 APRIL 2023

I report to the trustees on my examination of the financial statements of Starlight Barking Trust (Charitable Incorporated Organisation) ('the charity') for the year ended 30 April 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

David Kelland
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	51,050	51,050	45,054
Total income		<u>51,050</u>	<u>51,050</u>	<u>45,054</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	58,769	58,769	62,426
Expenditure on charitable activities	6,7	1,654	1,654	1,733
Total expenditure		<u>60,423</u>	<u>60,423</u>	<u>64,159</u>
Net expenditure and net movement in funds		<u>(9,373)</u>	<u>(9,373)</u>	<u>(19,105)</u>
Reconciliation of funds				
Total funds brought forward		(160,215)	(160,215)	(141,110)
Total funds carried forward		<u>(169,588)</u>	<u>(169,588)</u>	<u>(160,215)</u>

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2023

	Note	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible fixed assets	13		107		213
CURRENT ASSETS					
Cash at bank and in hand		3,719		685	
CREDITORS: amounts falling due within one year	14	<u>5,162</u>		<u>6,484</u>	
NET CURRENT LIABILITIES			<u>1,443</u>		<u>5,799</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,336)		(5,586)
CREDITORS: amounts falling due after more than one year	15		<u>168,252</u>		<u>154,629</u>
NET LIABILITIES			<u>(169,588)</u>		<u>(160,215)</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>(169,588)</u>		<u>(160,215)</u>
Total charity funds	17		<u>(169,588)</u>		<u>(160,215)</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 February 2024, and are signed on behalf of the board by:

Wendy Lyotier

[Wendy Lyotier \(Feb 27, 2024 18:47 GMT\)](#)

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 69 High Street, Maxey, Peterborough, PE6 9EE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charity currently meets its daily working capital requirements through operating revenues and financial support from one of its trustees, Mrs W Lyotier.

Further details of the loan from Mrs Lyotier are included in note 19 of the financial statements.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2023

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2023

3. ACCOUNTING POLICIES (continued)

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 3 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers and Equipment - 3 years

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	48,273	48,273	38,579	38,579
Gift Aid	2,777	2,777	-	-
GRANTS				
Government grant income	-	-	6,475	6,475
	<u>51,050</u>	<u>51,050</u>	<u>45,054</u>	<u>45,054</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2023

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	58,769	58,769	62,426	62,426

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	1,654	1,654	1,733	1,733

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	1,654	1,654	1,733

8. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	106	106

9. INDEPENDENT EXAMINATION FEES

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,638	1,560

10. STAFF COSTS

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2023

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2022 and 30 April 2023	19,520
Amortisation	
At 1 May 2022 and 30 April 2023	19,520
Carrying amount	
At 30 April 2023	—
At 30 April 2022	—

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 May 2022 and 30 April 2023	504
Depreciation	
At 1 May 2022	291
Charge for the year	106
At 30 April 2023	397
Carrying amount	
At 30 April 2023	107
At 30 April 2022	213

14. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,560	1,560
Social security and other taxes	3,602	4,924
	<u>5,162</u>	<u>6,484</u>

15. CREDITORS: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	168,252	154,629
	<u>168,252</u>	<u>154,629</u>

16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	—	6,475
	<u>—</u>	<u>6,475</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2023

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2022	Income £	Expenditure £	At 30 April 2023 £
General funds	(160,215)	51,050	(60,423)	(169,588)

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022 £
General funds	(141,110)	45,054	(64,159)	(160,215)

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	107	107
Current assets	3,719	3,719
Creditors less than 1 year	(5,162)	(5,162)
Creditors greater than 1 year	(168,252)	(168,252)
Net liabilities	(169,588)	(169,588)

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	213	213
Current assets	685	685
Creditors less than 1 year	(6,484)	(6,484)
Creditors greater than 1 year	(154,629)	(154,629)
Net liabilities	(160,215)	(160,215)

19. RELATED PARTIES

During the period, Mrs Wendy Lyotier loaned the company £14,946 (2022: £12,878) in respect of expenses paid on behalf of the charity, as well as monies introduced to aid cash flow.

At the period end, £168,252 (2022: £154,629) was owed to Mrs Lyotier.

The loan is interest free and has no terms of repayment. Mrs Lyotier has confirmed repayment will only be made as and when the Charity is able to discharge the amount to be repaid.

20. GOING CONCERN

The trustees have considered the period to February 2025 when assessing the Charity's ability to continue as a going concern. It is believed that the Charity will be able to satisfy its liabilities as these become payable.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2023

The following pages do not form part of the financial statements.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	48,273	38,579
Gift Aid	2,777	–
Government grant income	–	6,475
	<u>51,050</u>	<u>45,054</u>
Total income	<u>51,050</u>	<u>45,054</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	33,309	37,616
Wages and salaries	23,857	22,390
Insurance	277	193
Motor vehicle expenses	73	305
Telephone	1,120	871
Other office costs	27	945
Depreciation	106	106
	<u>58,769</u>	<u>62,426</u>
Expenditure on charitable activities		
Legal and professional fees	1,560	1,620
Bank charges	94	113
	<u>1,654</u>	<u>1,733</u>
Total expenditure	<u>60,423</u>	<u>64,159</u>
Net expenditure	<u>(9,373)</u>	<u>(19,105)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2023

	2023	2022
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies		
Rehoming costs	33,309	37,616
Wages and salaries	23,857	22,390
Insurance	277	193
Motor and travel	73	305
Printing, postage and stationery	1,120	871
Other costs	27	945
Depreciation	106	106
	<u>58,769</u>	<u>62,426</u>
 Costs of raising donations and legacies	 <u>58,769</u>	 <u>62,426</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,560	1,620
Governance costs - bank charges	94	113
	<u>1,654</u>	<u>1,733</u>
 Expenditure on charitable activities	 <u>1,654</u>	 <u>1,733</u>

STARLIGHT BARKING TRUST

England & Wales - Charity number 1172102

Accounts

CHARITY REGISTRATION NUMBER: 1172102

**STARLIGHT BARKING TRUST (CHARITABLE
INCORPORATED ORGANISATION)**
UNAUDITED FINANCIAL STATEMENTS
30 APRIL 2022

DAVID KELLAND FCA

Chartered accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2022

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STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Starlight Barking Trust (Charitable Incorporated Organisation)
Charity registration number	1172102
Principal office	69 High Street Maxey Peterborough PE6 9EE

THE TRUSTEES

Mrs W Lyotier
Mrs D Smith
Miss E Lyotier

INDEPENDENT EXAMINER

David Kelland
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

The trust's main objective is to address the global stray dog crisis by linking up with other animal welfare charities to humanely reduce the number of dogs living homeless on the streets.

To achieve this the charity extends an open invitation to every rescue shelter to promote their dogs for adoption on the trust's website: www.starlightbarking.co.uk

The Starlight Barking Trust actively encourage travel companies to sponsor neutering projects in their destinations on their sister website: www.thetravelchest.co.uk

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2022

ACHIEVEMENTS AND PERFORMANCE

In our fifth year we continued to address the sad situation for the Ghost Dogs. These are dogs who languish for years in a shelter without any hope of adoption due to their size, age, health, colour or shy disposition, becoming steadily depressed and potentially more difficult to re-home.

In May 2020 we had identified 30 Ghost Dogs at Lemnos Shelter who with promotion and diligent re-homing would be capable of a new life. By January 2022 we had re-homed 29 of them. In total we have now re-homed 234 dogs.

We consider this to be our major re-homing success as these dogs had been incarcerated 24/7 with no exercise or socialisation for over 3 years in a desolate shelter on the island of Lemnos. Their transition to normal family life took several months but, thanks to finding the most perfect families, their transformations have been miraculous - proving that our judgement had been right in assessing these dogs as capable of living as normal sociable dogs, albeit with many insecurities initially.

Sadly not all Ghost Dogs are re-homeable - it's very difficult to assess a risk from afar and as a small charity we recognise that we do not have the experience or expertise to re-home dogs with serious behavioural issues which make them unpredictable. So a few poor dogs will probably end their days in a shelter.

With this in mind the volunteers at Lemnos Shelter asked for our help to raise funds to extend the very cramped kennel conditions with no space for the dogs to exercise.

In Summer of 2021 one of our trustees privately arranged for workmen to extend the perimeter fence into a safe area where the sociable dogs could be let out to play together when the volunteers visited.

But the dream was to extend the perimeter of the shelter to give the dogs, especially the bigger ones, cooped up in the tiny kennel spaces, a safe exercise area for every day of the week, regardless of whether the volunteers were there or not.

A big boost came to the charity via the village post lady of our main UK foster home! She had been so moved watching the slow progress of Jack, one of the shyest of all the Ghost Dogs, that in March 2022 she offered to set-up a fundraiser for the forgotten dogs of Lemnos Shelter with a group of her friends trekking Snowdon 3 times in one day.

At the end of the financial year 2022 our main sponsor pledged £10,000 if we could raise £5000 on the Snowdon Trek due to take place in July 2022. The final amount raised was £5687 thereby going into financial year 2022/23 we had over £15,000 pledged to make significant improvements to Lemnos Shelter.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2022

FINANCIAL REVIEW

We are confident of a brighter future but having lost the financial support from several tour operators during the Pandemic the main funding continues to come via an interest free loan from one trustee and a private sponsor.

Going into year 7 we hope to be able to make small annual repayments on the loan.

The dogs who were re-homed from Greece had a portion of their health checks and travel supported by our sponsors and the balance covered by an adoption donation. The cost of transportation from Greece escalated post-Brexit and whilst trying to ensure we did everything in the best interest for the welfare of the dogs we incurred additional costs.

It's a long-complicated journey from the Greek islands. When we had large numbers traveling we paid for the UK courier team to come direct to the shelter on Lemnos which made for a better experience for the dogs as they would go door to door in the same travel kennel. However, this pushed the total cost up considerably and there was always a shortfall.

With less dogs being adopted we had to look at alternatives to stop the costs escalating. We finally found a reputable transport company who could keep our travel budget on target and who we have happily been working with since July 2021.

However, at the same time as keeping the travel budget on target, in order to maintain our reputation for responsible re-homing from overseas we have increased the number of blood tests which have also increased in price.

Our successful adoptions more than outweighed the very few that didn't work out but the cost to re-home some of the bigger dogs was substantial as our foster home only had space for smaller dogs, so we needed temporary kennelling, which even with a charity discount was expensive. Two dogs spent several weeks in kennels before forever homes were found.

There was just one dog who had been so abused that he was extremely reactive. We were determined to give him every chance but he needed extensive specialist help from a top behaviourist before he could be re-homed and this also proved very expensive as his rehabilitation took months.

This reinforced our decision to focus on the dogs who were very easy to re-home and our attention turned to the senior dogs who are potential Ghost Dogs as they get passed over for younger less health-risk dogs.

The state these dogs arrived at the shelter was beyond belief but they were all extremely re-homeable if we could find the funds to cover their unknown but inevitable veterinary bills.

This gives us great satisfaction to be able to not only help these senior dogs who would live out their final days incarcerated 24/7 in a tiny cage, but to give some less well-off pensioners the opportunity to adopt knowing that we can provide the back-up funds if they face large veterinary bills.

This is a win-win scenario for both older dogs and humans and something which we feel passionately about and has made us more determined to increase our fundraising activities to achieve this.

Our financial goal going forward is to turn the Snowdon Challenge into an annual event and invite other shelters to join us.

And to continue to focus on the travel companies who are ready to sponsor, through us, neutering projects in their destinations to humanely reduce the number of stray dogs.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2022

The trustees' annual report was approved on Feb 24, 2023..... and signed on behalf of the board of trustees by:

Wendy Lyotier

[Wendy Lyotier \(Feb 24, 2023 15:59 GMT\)](#)

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 30 APRIL 2022

I report to the trustees on my examination of the financial statements of Starlight Barking Trust (Charitable Incorporated Organisation) ('the charity') for the year ended 30 April 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

David Kelland
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	45,054	45,054	72,207
Total income		<u>45,054</u>	<u>45,054</u>	<u>72,207</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	62,426	62,426	84,764
Expenditure on charitable activities	6,7	1,733	1,733	1,605
Total expenditure		<u>64,159</u>	<u>64,159</u>	<u>86,369</u>
Net expenditure and net movement in funds		<u>(19,105)</u>	<u>(19,105)</u>	<u>(14,162)</u>
Reconciliation of funds				
Total funds brought forward		(141,110)	(141,110)	(126,948)
Total funds carried forward		<u>(160,215)</u>	<u>(160,215)</u>	<u>(141,110)</u>

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2022

	Note	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible fixed assets	13		213		–
CURRENT ASSETS					
Cash at bank and in hand		685		7,899	
CREDITORS: amounts falling due within one year	14	<u>6,484</u>		<u>7,258</u>	
NET CURRENT LIABILITIES			<u>(5,799)</u>		<u>641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(5,586)		641
CREDITORS: amounts falling due after more than one year	15		154,629		141,751
NET LIABILITIES			<u>(160,215)</u>		<u>(141,110)</u>
FUNDS OF THE CHARITY					
Unrestricted funds			(160,215)		(141,110)
Total charity funds	17		<u>(160,215)</u>		<u>(141,110)</u>

These financial statements were approved by the board of trustees and authorised for issue on Feb 24, 2023....., and are signed on behalf of the board by:

Wendy Lyotier
Wendy Lyotier (Feb 24, 2023 15:59 GMT)

Mrs W Lyotier
Trustee

The notes on pages 8 to 14 form part of these financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 69 High Street, Maxey, Peterborough, PE6 9EE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charity currently meets its daily working capital requirements through operating revenues and financial support from one of its trustees, Mrs W Lyotier.

Further details of the loan from Mrs Lyotier are included in note 19 of the financial statements.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2022

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2022

3. ACCOUNTING POLICIES (continued)

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 3 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers and Equipment - 3 years

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	38,579	38,579	53,394	53,394
GRANTS				
Government grant income	6,475	6,475	18,813	18,813
	<u>45,054</u>	<u>45,054</u>	<u>72,207</u>	<u>72,207</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2022

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	62,426	<u>62,426</u>	<u>84,764</u>	<u>84,764</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	1,733	<u>1,733</u>	<u>1,605</u>	<u>1,605</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	1,733	<u>1,733</u>	<u>1,605</u>

8. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	106	–

9. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,560</u>	<u>1,500</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>22,390</u>	<u>25,437</u>

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2022

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2021 and 30 April 2022	19,520
Amortisation	
At 1 May 2021 and 30 April 2022	19,520
Carrying amount	
At 30 April 2022	–
At 30 April 2021	–

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 May 2021	185
Additions	319
At 30 April 2022	<u>504</u>
Depreciation	
At 1 May 2021	185
Charge for the year	106
At 30 April 2022	<u>291</u>
Carrying amount	
At 30 April 2022	<u>213</u>
At 30 April 2021	<u>–</u>

14. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,560	3,000
Social security and other taxes	4,924	4,258
	<u>6,484</u>	<u>7,258</u>

15. CREDITORS: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	<u>154,629</u>	<u>141,751</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2022

16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>6,475</u>	<u>18,813</u>

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2021	Income £	Expenditure £	At 30 April 2022
General funds	(141,110)	<u>45,054</u>	<u>(64,159)</u>	<u>(160,215)</u>

	At 1 May 2020	Income £	Expenditure £	At 30 April 2021
General funds	(126,948)	<u>72,207</u>	<u>(86,369)</u>	<u>(141,110)</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	213	213
Current assets	685	685
Creditors less than 1 year	(6,484)	(6,484)
Creditors greater than 1 year	(154,629)	(154,629)
Net liabilities	<u>(160,215)</u>	<u>(160,215)</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	-	-
Current assets	7,899	7,899
Creditors less than 1 year	(7,258)	(7,258)
Creditors greater than 1 year	(141,751)	(141,751)
Net liabilities	<u>(141,110)</u>	<u>(141,110)</u>

19. RELATED PARTIES

During the period, Mrs Wendy Lyotier loaned the company £12,878 (2021: £6,955) in respect of expenses paid on behalf of the charity, as well as monies introduced to aid cash flow.

At the period end, £154,629 (2021: £141,751) was owed to Mrs Lyotier.

The loan is interest free and has no terms of repayment. Mrs Lyotier has confirmed repayment will only be made as and when the Charity is able to discharge the amount to be repaid.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2022

20. GOING CONCERN

The trustees have considered the period to 23 February 2024 when assessing the Charity's ability to continue as a going concern. It is believed that the Charity will be able to satisfy its liabilities as these become payable.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2022

The following pages do not form part of the financial statements.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	38,579	53,394
Government grant income	6,475	18,813
	<u>45,054</u>	<u>72,207</u>
Total income	<u>45,054</u>	<u>72,207</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	37,616	58,054
Wages and salaries	22,390	25,437
Insurance	193	185
Motor vehicle expenses	305	76
Telephone	871	769
Other office costs	945	243
Depreciation	106	–
	<u>62,426</u>	<u>84,764</u>
Expenditure on charitable activities		
Legal and professional fees	1,620	1,500
Bank charges	113	105
	<u>1,733</u>	<u>1,605</u>
Total expenditure	<u>64,159</u>	<u>86,369</u>
Net expenditure	<u>(19,105)</u>	<u>(14,162)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2022

	2022	2021
	£	£
Costs of raising donations and legacies		
Rehoming costs	37,616	58,054
Wages and salaries	22,390	25,437
Insurance	193	185
Motor and travel	305	76
Printing, postage and stationery	871	769
Other costs	945	243
Depreciation	106	–
	<u>62,426</u>	<u>84,764</u>
 Costs of raising donations and legacies	 <u>62,426</u>	 <u>84,764</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,620	1,500
Governance costs - bank charges	113	105
	<u>1,733</u>	<u>1,605</u>
 Expenditure on charitable activities	 <u>1,733</u>	 <u>1,605</u>

Meadows & Co
Headlands House
1 Kings Court
Kettering Parkway
Kettering
Northants
NN15 6WJ

23 February 2023

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 April 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30 April 2022 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 10 January 2019, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 11 Prior to bank accounts being set up in the Charity's name, Mrs Wendy Lyotier, a trustee of the Charity, funded the transaction personally. Additional funds have subsequently introduced by Mrs Lyotier to aid cash flow and support the Charity in the delivery of its charitable objectives. At the year-end reporting date, an amount of £154,629 was owed to Mrs Lyotier, as interest free loan, with no fixed terms of repayment. It has been agreed that the Charity will make repayment to Mrs Lyotier only when sufficient funds are available to do so.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. The Charity is heavily reliant upon the funding received from Wendy Lyotier as detailed on note 11 above. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

Wendy Lyotier

[Wendy Lyotier \(Feb 24, 2023 15:59 GMT\)](#)

.....
Signed on behalf of the board of trustees







Starlight Barking Trust - Accounts ye 30-04-2022

Final Audit Report

2023-02-24

Created:	2023-02-24
By:	Nick Freer (nick.freer@meadows-co.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1EJwixIQDG_OSKSqKUfIDtq3ljapeeqf

"Starlight Barking Trust - Accounts ye 30-04-2022" History

-  Document created by Nick Freer (nick.freer@meadows-co.co.uk)
2023-02-24 - 3:44:08 PM GMT
-  Document emailed to wendy.lyotier@gmail.com for signature
2023-02-24 - 3:53:04 PM GMT
-  Email viewed by wendy.lyotier@gmail.com
2023-02-24 - 3:58:09 PM GMT
-  Signer wendy.lyotier@gmail.com entered name at signing as Wendy Lyotier
2023-02-24 - 3:59:41 PM GMT
-  Document e-signed by Wendy Lyotier (wendy.lyotier@gmail.com)
Signature Date: 2023-02-24 - 3:59:43 PM GMT - Time Source: server
-  Agreement completed.
2023-02-24 - 3:59:43 PM GMT

STARLIGHT BARKING TRUST

England & Wales - Charity number 1172102

Accounts

CHARITY REGISTRATION NUMBER: 1172102

**STARLIGHT BARKING TRUST (CHARITABLE
INCORPORATED ORGANISATION)**
UNAUDITED FINANCIAL STATEMENTS
30 APRIL 2021

DAVID KELLAND FCA
Chartered accountants
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2021

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STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Starlight Barking Trust (Charitable Incorporated Organisation)
Charity registration number	1172102
Principal office	69 High Street Maxey Peterborough PE6 9EE

THE TRUSTEES

Mrs W Lyotier
Mrs D Smith
Miss E Lyotier

INDEPENDENT EXAMINER	David Kelland Meadows & Co Limited Headlands House 1 Kings Court Kettering Parkway Kettering NN15 6WJ
-----------------------------	---

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

The trust's main objective is to address the global stray dog crisis by linking up with other animal welfare charities to humanely reduce the number of dogs living homeless on the streets.

To achieve this the charity extends an open invitation to every rescue shelter to promote their dogs for adoption on the trust's website: www.starlightbarking.co.uk

The Starlight Barking Trust actively encourage travel companies to sponsor neutering projects in their destinations on their sister website: www.thetravelchest.co.uk

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2021

ACHIEVEMENTS AND PERFORMANCE

In our fourth year of operation, we continued to address the sad situation for the Ghost Dogs. These are dogs who languish for years in a shelter without any hope of adoption due to their size, age, health, colour or shy disposition, becoming steadily depressed and potentially more difficult to re-home.

We also continued to address the rescue dog anomaly where potential adopters have difficulty finding a dog - yet shelters are so overwhelmed that they can't take in any more dogs.

We further developed our website in order that smaller shelters could promote their dogs for adoption and also advise holidaymakers how they might help by fundraising or volunteering once travel restrictions were lifted.

Our website promotes every UK shelters' dogs for adoption and most shelters in Greece. We are now working on promoting more dogs from registered shelters all over the world.

The charity operates a successful adoption programme. Matching up the right family and dog can be challenging when the dogs cannot interact with the family before adoption. It depends very much on trust and good communication with the volunteers in Greece. We work with every family before, during and after adoption and offer them a 24/7 support network.

This includes a group Zoom meeting for our new families, before and after travel, with our volunteer behaviourist. We also have Zoom reunions so the shelter volunteers can interact with the adoptive families and see their much-loved dogs in their new homes. Our strength has been in building on this trust and offering our adoptive families every support possible.

Everything is handled with the dog's best interest and rather than attempt huge volumes of adoptions we concentrate on making lasting partnerships. Occasionally, despite everyone's best efforts, sometimes the match doesn't work out. On the few occasions that this has happened, where possible the family keep the dog until a suitable partnership is found. Where this has been difficult the dogs have come into a UK foster home before being re-homed.

Despite the challenges of the Pandemic and Brexit, via the adoptions, in particular the Ghost Dogs, we continued to grow and strengthen our support network.

The target was to re-home 50 dogs during the financial year 2020/21. We exceeded this and re-homed 77. Of these, 30 dogs were identified as Ghost Dogs who with promotion and diligent re-homing would be capable of a new life.

At the time of writing this report 29 of those dogs have now been re-homed. We consider this our major re-homing success as these dogs had languished for over 3 years in a desolate shelter on the island of Lemnos. Their transition to normal family life took several months but, thanks to finding the most perfect families, their transformations have been astonishing - proving that every dog is worth saving no matter how long they have waited for their lucky break.

Going into year five, once travel restrictions start lifting, our objective is to find more corporate travel sponsors for the shelters' neutering programmes and help the shelters match up suitable families with dogs for adoption.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 APRIL 2021

FINANCIAL REVIEW

We are confident of a brighter future but just after we had been offered financial support from several tour operators the Pandemic hit and we lost all our sponsors apart from one. As a result we have yet to achieve the expected sponsorship donations from travel companies who were hit the hardest. The major funding continues to come via an interest free loan from one trustee and a private sponsor.

The dogs who were re-homed from Greece had a portion of their health checks and travel supported by our sponsors and the balance covered by an adoption donation. The cost of transportation from Greece has escalated post-Brexit and whilst trying to ensure we did everything in the best interest for the welfare of the dogs we incurred additional costs.

It's a long-complicated journey from the Greek islands. When we had large numbers traveling we paid for the UK courier team to come direct to the shelter on Lemnos which made for a better experience for the dogs as they would go door to door in the same travel kennel. However, this pushed the total cost up considerably and there was a shortfall.

With travel restrictions slowly lifting our website www.thetravelchest.co.uk has been further developed and is the perfect platform for travel companies to showcase their holidays in return for sponsorship opportunities which will fund neutering projects.

By year six we hope to begin to start paying back the loan.

The Ghost Dogs have not only raised awareness for more shelter dogs they have significantly increased our support network. Although we were disappointed that our main fundraising events had to be cancelled during 2020/21 - the adopted dogs themselves have created a solid base of supporters from which we can grow.

Our financial focus is now on the travel companies who are ready to sponsor neutering projects to humanely reduce the number of stray dogs in their destinations.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 30 APRIL 2021

I report to the trustees on my examination of the financial statements of Starlight Barking Trust (Charitable Incorporated Organisation) ('the charity') for the year ended 30 April 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

David Kelland
Independent Examiner

Meadows & Co Limited
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	72,207	72,207	25,027
Total income		<u>72,207</u>	<u>72,207</u>	<u>25,027</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	84,764	84,764	43,350
Expenditure on charitable activities	6,7	1,605	1,605	1,718
Total expenditure		<u>86,369</u>	<u>86,369</u>	<u>45,068</u>
Net expenditure and net movement in funds		<u>(14,162)</u>	<u>(14,162)</u>	<u>(20,041)</u>
Reconciliation of funds				
Total funds brought forward		(126,948)	(126,948)	(106,907)
Total funds carried forward		<u>(141,110)</u>	<u>(141,110)</u>	<u>(126,948)</u>

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

The notes on pages 7 to 13 form part of these financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2021

	Note	2021 £	£	2020 £	£
CURRENT ASSETS					
Cash at bank and in hand		7,899		9,348	
CREDITORS: amounts falling due within one year	14	<u>7,258</u>		<u>1,500</u>	
NET CURRENT ASSETS			<u>641</u>		<u>7,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			641		7,848
CREDITORS: amounts falling due after more than one year	15		<u>141,751</u>		<u>134,796</u>
NET LIABILITIES			<u>(141,110)</u>		<u>(126,948)</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>(141,110)</u>		<u>(126,948)</u>
Total charity funds	17		<u>(141,110)</u>		<u>(126,948)</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 69 High Street, Maxey, Peterborough, PE6 9EE.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charity currently meets its daily working capital requirements through operating revenues and financial support from one of its trustees, Mrs W Lyotier.

Further details of the loan from Mrs Lyotier are included in note 19 of the financial statements.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the failure to raise any additional finance that may prove necessary.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2021

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2021

3. ACCOUNTING POLICIES (continued)

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 3 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers and Equipment - 3 years

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Donations	53,394	53,394	25,027	25,027
GRANTS				
Government grant income	18,813	18,813	-	-
	<u>72,207</u>	<u>72,207</u>	<u>25,027</u>	<u>25,027</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2021

5. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Other type 1	84,764	<u>84,764</u>	<u>43,350</u>	<u>43,350</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	1,605	<u>1,605</u>	<u>1,718</u>	<u>1,718</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	1,605	<u>1,605</u>	<u>1,718</u>

8. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Amortisation of intangible assets	–	6,506
Depreciation of tangible fixed assets	–	<u>61</u>

9. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	–	<u>1,500</u>

10. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>25,437</u>	<u>25,439</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2021

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2020 and 30 April 2021	<u>19,520</u>
Amortisation	
At 1 May 2020 and 30 April 2021	<u>19,520</u>
Carrying amount	
At 30 April 2021	<u>–</u>
At 30 April 2020	<u>–</u>

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 May 2020 and 30 April 2021	<u>185</u>
Depreciation	
At 1 May 2020 and 30 April 2021	<u>185</u>
Carrying amount	
At 30 April 2021	<u>–</u>
At 30 April 2020	<u>–</u>

14. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,000	1,500
Social security and other taxes	<u>4,258</u>	<u>–</u>
	<u>7,258</u>	<u>1,500</u>

15. CREDITORS: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>141,751</u>	<u>134,796</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2021

16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>18,813</u>	<u>–</u>

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2020	Income £	Expenditure £	At 30 April 2021
General funds	(126,948)	<u>72,207</u>	<u>(86,369)</u>	<u>(141,110)</u>

	At 1 May 2019	Income £	Expenditure £	At 30 April 2020
General funds	(106,907)	<u>25,027</u>	<u>(45,068)</u>	<u>(126,948)</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2021 £
Current assets	7,899	7,899
Creditors less than 1 year	(7,258)	(7,258)
Creditors greater than 1 year	(141,751)	(141,751)
Net liabilities	<u>(141,110)</u>	<u>(141,110)</u>

	Unrestricted Funds £	Total Funds 2020 £
Intangible assets	–	–
Tangible fixed assets	–	–
Current assets	9,348	9,348
Creditors less than 1 year	(1,500)	(1,500)
Creditors greater than 1 year	(134,796)	(134,796)
Net liabilities	<u>(126,948)</u>	<u>(126,948)</u>

19. RELATED PARTIES

During the period, Mrs Wendy Lyotier loaned the company £6,955 (2020: £23,590) in respect of expenses paid on behalf of the charity, as well as monies introduced to aid cash flow.

At the period end, £141,751 (2020: £134,796) was owed to Mrs Lyotier.

The loan is interest free and has no terms of repayment. Mrs Lyotier has confirmed repayment will only be made as and when the Charity is able to discharge the amount to be repaid.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2021

20. GOING CONCERN

The trustees have considered the period to 21 February 2023 when assessing the Charity's ability to continue as a going concern. It is believed that the Charity will be able to satisfy its liabilities as these become payable.

**STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED
ORGANISATION)**

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2021

The following pages do not form part of the financial statements.

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	53,394	25,027
Government grant income	18,813	–
	<u>72,207</u>	<u>25,027</u>
Total income	<u>72,207</u>	<u>25,027</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	58,054	8,240
Wages and salaries	25,437	25,439
Insurance	185	–
Motor vehicle expenses	76	2,064
Vehicle leasing/hire	–	413
Telephone	769	627
Other office costs	243	–
Amortisation	–	6,506
Depreciation	–	61
	<u>84,764</u>	<u>43,350</u>
Expenditure on charitable activities		
Legal and professional fees	1,500	1,500
Bank charges	105	218
	<u>1,605</u>	<u>1,718</u>
Total expenditure	<u>86,369</u>	<u>45,068</u>
Net expenditure	<u>(14,162)</u>	<u>(20,041)</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Other type 1		
Rehoming costs	58,054	8,240
Wages and salaries	25,437	25,439
Other type 1 - insurance	185	–
Motor and travel	76	2,064
Advertising	–	413
Printing, postage and stationery	769	627
Other costs	243	–
Amortisation	–	6,506
Depreciation	–	61
	<u>84,764</u>	<u>43,350</u>
 Costs of raising donations and legacies	 <u>84,764</u>	 <u>43,350</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,500	1,500
Governance costs - bank charges	105	218
	<u>1,605</u>	<u>1,718</u>
 Expenditure on charitable activities	 <u>1,605</u>	 <u>1,718</u>