

**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
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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			641		<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			(141,110)		(126,948)
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

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

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	<u>84,764</u>	<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	<u>1,605</u>	<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	<u>1,605</u>	<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>—</u>	<u>61</u>

9. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<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><u>72,207</u></u>	 <u><u>25,027</u></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><u>86,369</u></u>	 <u><u>45,068</u></u>
 Net expenditure	 <u><u>(14,162)</u></u>	 <u><u>(20,041)</u></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>