

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

	PAGE
Trustees' annual report	1-4
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8-14
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

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
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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 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			<u>(5,586)</u>		<u>641</u>
CREDITORS: amounts falling due after more than one year	15		154,629		141,751
NET LIABILITIES			<u><u>(160,215)</u></u>		<u><u>(141,110)</u></u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>(160,215)</u>		<u>(141,110)</u>
Total charity funds	17		<u><u>(160,215)</u></u>		<u><u>(141,110)</u></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	62,426	84,764	84,764

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	1,733	1,733	1,605	1,605

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	1,733	1,733	1,605

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	1,560	1,500

10. STAFF COSTS

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

	2022 £	2021 £
Wages and salaries	22,390	25,437

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	504
Depreciation	
At 1 May 2021	185
Charge for the year	106
At 30 April 2022	291
Carrying amount	
At 30 April 2022	213
At 30 April 2021	—

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
	6,484	7,258

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

	2022 £	2021 £
Other creditors	154,629	141,751

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><u>45,054</u></u>	 <u><u>72,207</u></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><u>64,159</u></u>	 <u><u>86,369</u></u>
 Net expenditure	 <u><u>(19,105)</u></u>	 <u><u>(14,162)</u></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

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 Signer wendy.lyotier@gmail.com entered name at signing as Wendy Lyotier

2023-02-24 - 3:59:41 PM GMT

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Signature Date: 2023-02-24 - 3:59:43 PM GMT - Time Source: server

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