

**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**

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

### **THE TRUSTEES**

Mrs W Lyotier  
Mrs D Smith  
Miss E Lyotier

<b>INDEPENDENT EXAMINER</b>	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 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](http://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](http://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.

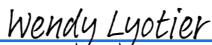
This gives us great satisfaction to be able to not only help these senior dogs who would live out their final days incarcerated 24/7 in a tiny cage, but to give some less well-off pensioners the opportunity to adopt knowing that we can provide the back-up funds if they face any non-insurable veterinary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

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



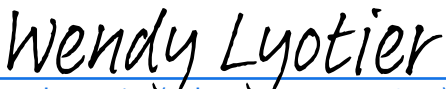
# **STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)**

## **STATEMENT OF FINANCIAL POSITION**

**30 APRIL 2023**

	Note	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	13		107		213
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		3,719		685	
<b>CREDITORS: amounts falling due within one year</b>	14	<u>5,162</u>		<u>6,484</u>	
<b>NET CURRENT LIABILITIES</b>			<u>1,443</u>		<u>5,799</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(1,336)		(5,586)
<b>CREDITORS: amounts falling due after more than one year</b>	15		<u>168,252</u>		<u>154,629</u>
<b>NET LIABILITIES</b>			<u>(169,588)</u>		<u>(160,215)</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			(169,588)		(160,215)
<b>Total charity funds</b>	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 \(Feb 27, 2024 18:47 GMT\)](#)

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 £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>DONATIONS</b>				
Donations	48,273	48,273	38,579	38,579
Gift Aid	2,777	2,777	—	—
<b>GRANTS</b>				
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**

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

#### **13. TANGIBLE FIXED ASSETS**

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

#### **14. CREDITORS: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
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**

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

#### **16. GOVERNMENT GRANTS**

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

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

# **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)
<b>Net liabilities</b>	<b>(169,588)</b>	<b>(169,588)</b>

	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)
<b>Net liabilities</b>	<b>(160,215)</b>	<b>(160,215)</b>

#### **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**

	<b>2023</b>	2022
	<b>£</b>	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	48,273	38,579
Gift Aid	2,777	–
Government grant income	–	6,475
	<u>51,050</u>	<u>45,054</u>
 <b>Total income</b>	 <u><u>51,050</u></u>	 <u><u>45,054</u></u>
 <b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
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>
 <b>Expenditure on charitable activities</b>		
Legal and professional fees	1,560	1,620
Bank charges	94	113
	<u>1,654</u>	<u>1,733</u>
 <b>Total expenditure</b>	 <u><u>60,423</u></u>	 <u><u>64,159</u></u>
 <b>Net expenditure</b>	 <u><u>(9,373)</u></u>	 <u><u>(19,105)</u></u>

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

## **NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

### **YEAR ENDED 30 APRIL 2023**

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies</b>		
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>
 <b>Costs of raising donations and legacies</b>	 <u>58,769</u>	 <u>62,426</u>
 <b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Governance costs - accountancy fees	1,560	1,620
Governance costs - bank charges	94	113
	<u>1,654</u>	<u>1,733</u>
 <b>Expenditure on charitable activities</b>	 <u>1,654</u>	 <u>1,733</u>