

**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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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
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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 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.

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			(179,199)		(169,588)
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	<u>75,392</u>	<u>75,392</u>	<u>58,769</u>	<u>58,769</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>1,837</u>	<u>1,837</u>	<u>1,654</u>	<u>1,654</u>

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	1,837	1,654

8. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	107	106

9. INDEPENDENT EXAMINATION FEES

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

10. STAFF COSTS

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

	2024	2023
	£	£
Wages and salaries	26,298	23,857

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	19,520
Amortisation	
At 1 May 2023 and 30 April 2024	19,520
Carrying amount	
At 30 April 2024	—
At 30 April 2023	—

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	504
Carrying amount	
At 30 April 2024	—
At 30 April 2023	107

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
	5,460	5,162

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

	2024 £	2023 £
Other creditors	177,448	168,252

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

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

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

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><u>67,618</u></u>	 <u><u>51,050</u></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><u>77,229</u></u>	 <u><u>60,423</u></u>
 Net expenditure	 <u><u>(9,611)</u></u>	 <u><u>(9,373)</u></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><u>75,392</u></u>	 <u><u>58,769</u></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><u>1,837</u></u>	 <u><u>1,654</u></u>