

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

UNAUDITED FINANCIAL STATEMENTS

30 APRIL 2025

DAVID KELLAND FCA

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

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

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2025

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STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2025

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Starlight Barking Trust (Charitable Incorporated Organisation)
Charity registration number	1172102
Principal office	69 High Street Maxey Peterborough PE6 9EE
THE TRUSTEES	Mrs W Lyotier Mrs D Smith Miss E Lyotier
INDEPENDENT EXAMINER	David Kelland Meadows & Co Limited Headlands House 1 Kings Court Kettering Parkway Kettering NN15 6WJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution adopted 16th March 2017.

Charitable Incorporated Organisation.

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

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

OBJECTIVES AND ACTIVITIES

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

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

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

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

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2025

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

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 APRIL 2025

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

Wendy Lyotier

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

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

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

YEAR ENDED 30 APRIL 2025

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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



David Kelland
Independent Examiner

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

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

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

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2025

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

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

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

Mrs W Lyotier
Trustee

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2025

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

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

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

Going concern

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

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

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 APRIL 2025

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Intangible assets

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

3. ACCOUNTING POLICIES (continued)

Amortisation

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

Website - 3 years

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

Tangible assets

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

Depreciation

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

Computers and Equipment - 3 years

4. DONATIONS AND LEGACIES

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

5. COSTS OF RAISING DONATIONS AND LEGACIES

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	<u>1,697</u>	<u>1,697</u>	<u>1,837</u>	<u>1,837</u>

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs	Total funds 2025	Total fund 2024
	£	£	£
Governance costs	1,697	1,697	1,837

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	63	107

9. INDEPENDENT EXAMINATION FEES

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

10. STAFF COSTS

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

	2025	2024
	£	£
Wages and salaries	25,444	26,298

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

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

11. TRUSTEE REMUNERATION AND EXPENSES

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

12. INTANGIBLE ASSETS

	Website £
Cost	
At 1 May 2024 and 30 April 2025	19,520
Amortisation	
At 1 May 2024 and 30 April 2025	19,520
Carrying amount	
At 30 April 2025	—
At 30 April 2024	—

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

13. TANGIBLE FIXED ASSETS

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

14. CREDITORS: amounts falling due within one year

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

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

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

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 May 2024 £	Income £	Expenditure £	At 30 April 2025 £
General funds	<u>(179,199)</u>	<u>69,025</u>	<u>(64,800)</u>	<u>(174,974)</u>

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 30 APRIL 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	355	355
Current assets	7,592	7,592
Creditors less than 1 year	(1,560)	(1,560)
Creditors greater than 1 year	(181,361)	(181,361)
Net liabilities	(174,974)	(174,974)

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

18. RELATED PARTIES

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

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

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

19. GOING CONCERN

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

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

MANAGEMENT INFORMATION

YEAR ENDED 30 APRIL 2025

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

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

STARLIGHT BARKING TRUST (CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2025

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

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

24 February 2026

Dear Sirs

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

General

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

Assets and liabilities

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

Accounting estimates

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

Legal claims

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

Laws and regulations

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

Related parties

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

Subsequent events

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

Going concern

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

Yours faithfully

Wendy Lyotier

Wendy Lyotier (Feb 25, 2026 13:17:28 GMT)

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










Starlight Barking Trust Accounts

Final Audit Report

2026-02-25

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

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-  Document created by Mags Cootes (mags.cootes@meadows-co.co.uk)
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-  Document emailed to wendy@starlightbarking.co.uk for signature
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-  Email viewed by wendy@starlightbarking.co.uk
2026-02-25 - 1:16:14 PM GMT
-  Signer wendy@starlightbarking.co.uk entered name at signing as Wendy Lyotier
2026-02-25 - 1:17:26 PM GMT
-  Document e-signed by Wendy Lyotier (wendy@starlightbarking.co.uk)
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