

# THE PIKE STAR FOUNDATION

England & Wales · Charity number 1205146

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [14191150](#)

**Registered** 2023-10-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 71 New Dover Road  
Canterbury  
CT1 3DZ

**Phone** 07736421146

**Email** [info@pikestarfoundation.org](mailto:info@pikestarfoundation.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE TO ADVANCE SUCH OBJECTS OR PURPOSES IN ANY PART OF THE WORLD AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE CHARITY TRUSTEES SEE FIT FROM TIME TO TIME.

**Activities:** The Foundation will support uk projects largely in the following areas: supporting women in the criminal justice system and protection of animals and support and welfare

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£150,000	£114,032	-	-
2024-06-30	£163,890	£130,238	-	-

## Trustees

Name	Role	Appointed
<b>Alina Magdalena Cowley</b>	Chair	2022-04-27
Hilary Janice Cowley		2022-04-27
Susan Butt		2022-04-27
Susan Twort		2022-04-27

**THE PIKE STAR FOUNDATION**

England & Wales - Charity number 1205146

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# Accounts

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COMPANY REGISTRATION NUMBER: 14191150  
CHARITY REGISTRATION NUMBER: 1205146

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2025**

**BURGESS HODGSON LIMITED**

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2025**

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**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 June 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

**Chair's report**

The Trustees present their annual report together with the financial statements of the Charity. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Reference and administrative details**

**Registered charity name**            The Pike Star Foundation

**Charity registration number**    1205146

**Company registration number**   14191150

**Principal office and registered office**   71 New Dover Road  
Canterbury  
CT1 3DZ  
England

**The trustees**

S F Butt  
A M Cowley  
H J Cowley  
S A Twort

**Independent examiner**            Matthew Jones ACA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **The Pike Star Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2025**

#### **Structure, governance and management**

##### **a. Constitution**

The Pike Star Foundation is registered as a charitable company limited by guarantee and was set up by a Trust deed. The Charity was incorporated on 23 June 2022.

##### **b. Methods of appointment or election of Trustees**

Trustees are appointed and retire in accordance with the requirements of the Articles of Association. In selecting new individuals for appointment as Charity Trustees, the Charity will have regard to skills, knowledge and experience needed for an effective administration of the Charity.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Pike Star Foundation seeks to make grants to both individuals and organisations, specifically those for animal welfare and women.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

During the year the charity provided grants to twelve projects, each run by a registered charity, which fall within its objectives. Charities will provide updates on the funds used during the year so Trustees can see the benefit provided to the community. A summary of updates from grants issued in the year is below:

##### **A grant to Sussex Pathways**

The Charity is a criminal justice charity who work within prisons and communities with the aim of reducing offending behaviours and to promote ex-offenders to make positive life choices. This grant helped to fund a project to support female offenders leaving the prison system.

##### **A grant to Caring Altogether on Romney Marsh (CARM)**

The Charity is a local charity who work in communities with the aim of reducing loneliness and isolation. The grants helped to subsidise transport assistance for isolated individuals, to subsidise events such as day trips and Christmas Dinner at a local pub, and funds staff who host events in the community. One of the Trustees visited a community event in the year which was well attended, to meet staff and see the impact of the charity on the community.

##### **A grant to Angels for Dogs**

Angels for Dogs is an animal welfare charity aiming to save, rescue and rehome stray and mistreated dogs who become homeless or who have been injured or abused. The grants given in the year helped with vet costs and funded kenneling for abused dogs following surgery.

**The Pike Star Foundation**  
**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2025**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees aim to hold reserves to cover the costs of operating the Charity for 6 months. Given the grant making nature of the charity and as administrative costs are currently very low at around £3,000 a year, so this has comfortably been met during the year, with adequate funds held to cover any grant opportunities should any arise which fit well with the charity's objectives. The Trustees will continue to review the reserves policy in line with the charity's future aims.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 April 2026 and signed on behalf of the board of trustees by:

*Susan Butt*

S F Butt  
Trustee

# The Pike Star Foundation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of The Pike Star Foundation

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of The Pike Star Foundation ('the charity') for the year ended 30 June 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Matthew Jones ACA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

9 April 2026

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 30 June 2025**

		<b>2025</b>		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>5</b>	150,000	<b>150,000</b>	163,890
<b>Total income</b>		<u>150,000</u>	<u><b>150,000</b></u>	<u>163,890</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>6,7</b>	114,032	<b>114,032</b>	130,238
<b>Total expenditure</b>		<u>114,032</u>	<u><b>114,032</b></u>	<u>130,238</u>
<b>Net income and net movement in funds</b>		<u>35,968</u>	<u><b>35,968</b></u>	<u>33,652</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		100,208	<b>100,208</b>	66,556
<b>Total funds carried forward</b>		<u>136,176</u>	<u><b>136,176</b></u>	<u>100,208</u>

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

The notes on pages 7 to 11 form part of these financial statements.

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 June 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	13	–	18,890
Cash at bank and in hand		<u>138,036</u>	<u>83,178</u>
		<b>138,036</b>	102,068
<b>Creditors: amounts falling due within one year</b>	14	<u>1,860</u>	<u>1,860</u>
<b>Net current assets</b>		<b>136,176</b>	100,208
<b>Total assets less current liabilities</b>		<u>136,176</u>	<u>100,208</u>
<b>Net assets</b>		<u>136,176</u>	<u>100,208</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>136,176</u>	<u>100,208</u>
<b>Total charity funds</b>	15	<u>136,176</u>	<u>100,208</u>

For the year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9 April 2026, and are signed on behalf of the board by:

*Susan Butt*

S F Butt  
Chair

The notes on pages 7 to 11 form part of these financial statements.

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 June 2025**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71 New Dover Road, Canterbury, CT1 3DZ, England.

**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 Companies Act 2006.

**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 measures at fair value through income or expenditure.

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

The Pike Star Foundation meets the definition of a public benefit entity under FRS 102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**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. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. 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.

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 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.

**The Pike Star Foundation**  
**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 30 June 2025**

**3. Accounting policies** *(continued)*

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**4. Limited by guarantee**

The company is a company limited by guarantee. The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is £10 per member of the company.

**5. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	150,000	<b>150,000</b>	163,890	163,890

**6. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Charitable activity - Grant making	111,100	<b>111,100</b>	127,000	127,000
Support costs	2,932	<b>2,932</b>	3,238	3,238
	<u>114,032</u>	<u><b>114,032</b></u>	<u>130,238</u>	<u>130,238</u>

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Charitable activity - Grant making	111,100	1,108	<b>112,208</b>	128,414
Governance costs	-	1,824	<b>1,824</b>	1,824
	<u>111,100</u>	<u>2,932</u>	<u><b>114,032</b></u>	<u>130,238</u>

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2025**

**8. Analysis of support costs**

	Support costs £	Total 2025 £	Total 2024 £
General office	1,108	<b>1,108</b>	1,414
Governance costs	1,824	<b>1,824</b>	1,824
	<u>2,932</u>	<u><b>2,932</b></u>	<u>3,238</u>

**9. Analysis of grants**

	2025 £	2024 £
<b>Grants to institutions</b>		
Angels 4 Dogs	<b>8,600</b>	3,000
Caring All Together	<b>15,000</b>	10,000
Dogs on the Street	–	10,000
Hands of Hope	–	36,000
Hockley Ferret Rescue	<b>1,500</b>	1,000
Home-Start Ashford	<b>10,000</b>	5,000
Kent Kindness	<b>10,000</b>	7,000
The Lord Whisky Sanctuary	<b>1,000</b>	1,000
Pneuma Church	<b>10,000</b>	10,000
Sussex Pathways	<b>30,000</b>	32,500
The Flower Bank	–	5,000
Vetshack Ltd	<b>5,000</b>	1,500
Zarach	–	5,000
Life and Soul	<b>5,000</b>	–
Linda Norgrove Foundation	<b>10,000</b>	–
York Neighbours	<b>5,000</b>	–
	<u><b>111,100</b></u>	<u>127,000</u>
Total grants	<u><b>111,100</b></u>	<u>127,000</u>

**10. Independent examination fees**

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,824</b>	1,824
	<u><b>1,824</b></u>	<u>1,824</u>

**11. Staff costs**

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	<u>4</u>	<u>4</u>

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

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2025**

**12. Trustee remuneration and expenses**

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

**13. Debtors**

	<b>2025</b>	2024
	£	£
Prepayments and accrued income	—	<u>18,890</u>

**14. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<u>1,860</u>	<u>1,860</u>

**15. Analysis of charitable funds**

**Unrestricted funds**

	At 1 July 2024	Income £	Expenditure £	At 30 June 2025
General funds	<u>100,208</u>	<u>150,000</u>	<u>(114,032)</u>	<u>136,176</u>

	At 1 July 2023	Income £	Expenditure £	At 30 June 2024
General funds	<u>66,556</u>	<u>163,890</u>	<u>(130,238)</u>	<u>100,208</u>

**16. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2025 £
Current assets	138,036	<b>138,036</b>
Creditors less than 1 year	(1,860)	<b>(1,860)</b>
<b>Net assets</b>	<u>136,176</u>	<u><b>136,176</b></u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	102,068	102,068
Creditors less than 1 year	(1,860)	(1,860)
<b>Net assets</b>	<u>100,208</u>	<u>100,208</u>

**THE PIKE STAR FOUNDATION**

England & Wales - Charity number 1205146

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# Accounts

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**COMPANY REGISTRATION NUMBER: 14191150**

**CHARITY REGISTRATION NUMBER: 1205146**

**The Pike Star Foundation  
Company Limited by Guarantee  
Unaudited Financial Statements  
30 June 2024**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2024**

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**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 June 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

**Chair's report**

The Trustees present their annual report together with the financial statements of the Charity. The Charity was incorporated on 23 June 2022 and as such the comparatives to these financial statements present the period 23 June 2022 to 30 June 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Reference and administrative details**

**Registered charity name**            The Pike Star Foundation

**Charity registration number**    1205146

**Company registration number**   14191150

**Principal office and registered office**   71 New Dover Road  
Canterbury  
CT1 3DZ  
England

**The trustees**

S F Butt  
A M Cowley  
H J Cowley  
S A Twort

**Independent examiner**            Matthew Sutton FCA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# **The Pike Star Foundation**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2024**

#### **Structure, governance and management**

##### **a. Constitution**

The Pike Star Foundation is registered as a charitable company limited by guarantee and was set up by a Trust deed.

##### **b. Methods of appointment or election of Trustees**

Trustees are appointed and retire in accordance with the requirements of the Articles of Association. In selecting new individuals for appointment as Charity Trustees, the Charity will have regard to skills, knowledge and experience needed for an effective administration of the Charity.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Pike Star Foundation seeks to make grants to both individuals and organisations, specifically those for animal welfare and women.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

This year the charity provided funding to two projects, each run by a registered charity, which fall within its objectives:

##### **A grant to The Lord Whiskey Sanctuary**

The Lord Whiskey Sanctuary provides sanctuary to animals who become homeless or who have been injured or abused, and vital veterinary care to people on low-incomes. The grant funded diagnostic equipment for the Sanctuary.

##### **A grant to Sussex Pathways**

The Charity is a criminal justice charity who work within prisons and communities with the aim of reducing offending behaviours and to promote ex-offenders to make positive life choices. This grant helped to fund a project to support female offenders leaving the prison system.

**The Pike Star Foundation**  
**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2024**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees aim to hold reserves to cover the costs of operating the Charity for 6 months. Given the grant making nature of the charity and as administrative costs are currently very low this has comfortably been met during the year, with adequate funds held to cover any grant opportunities should any arise which fit well with the charity's objectives. The Trustees will continue to review the reserves policy in line with the charity's future aims.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

S F Butt  
Trustee

**The Pike Star Foundation**  
**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of The Pike Star Foundation**

**Year ended 30 June 2024**

I report to the trustees on my examination of the financial statements of The Pike Star Foundation ('the charity') for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Matthew Sutton FCA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 30 June 2024**

		<b>Year to 30 Jun 24</b>		Period from 23 Jun 22 to 30 Jun 23
		Unrestricted funds	Total funds	
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>5</b>	163,890	<b>163,890</b>	160,000
<b>Total income</b>		<u>163,890</u>	<u><b>163,890</b></u>	<u>160,000</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>6,7</b>	130,238	<b>130,238</b>	93,444
<b>Total expenditure</b>		<u>130,238</u>	<u><b>130,238</b></u>	<u>93,444</u>
<b>Net income and net movement in funds</b>		<u>33,652</u>	<u><b>33,652</b></u>	<u>66,556</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		66,556	<b>66,556</b>	—
<b>Total funds carried forward</b>		<u>100,208</u>	<u><b>100,208</b></u>	<u>66,556</u>

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

The notes on pages 7 to 12 form part of these financial statements.

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**30 June 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	13	18,890	–
Cash at bank and in hand		<u>83,178</u>	<u>70,000</u>
		<b>102,068</b>	<b>70,000</b>
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u><b>1,860</b></u>	<u><b>3,444</b></u>
<b>Net current assets</b>		<b>100,208</b>	<b>66,556</b>
<b>Total assets less current liabilities</b>		<u><b>100,208</b></u>	<u><b>66,556</b></u>
<b>Net assets</b>		<u><b>100,208</b></u>	<u><b>66,556</b></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u><b>100,208</b></u>	<u><b>66,556</b></u>
<b>Total charity funds</b>	<b>15</b>	<u><b>100,208</b></u>	<u><b>66,556</b></u>

For the year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

S F Butt  
Chair

The notes on pages 7 to 12 form part of these financial statements.

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 June 2024**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 71 New Dover Road, Canterbury, CT1 3DZ, England.

**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 Companies Act 2006.

**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 measures at fair value through income or expenditure.

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

The Pike Star Foundation meets the definition of a public benefit entity under FRS 102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**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. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. 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.

# The Pike Star Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 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.

# The Pike Star Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Limited by guarantee

The company is a company limited by guarantee. The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is £10 per member of the company.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	163,890	<b>163,890</b>	160,000	160,000

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Charitable activity - Grant making	127,000	<b>127,000</b>	90,000	90,000
Support costs	3,238	<b>3,238</b>	3,444	3,444
	<u>130,238</u>	<b><u>130,238</u></b>	<u>93,444</u>	<u>93,444</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2024 £</b>	Total fund 2023 £
Charitable activity - Grant making	127,000	1,414	<b>128,414</b>	91,584
Governance costs	–	1,824	<b>1,824</b>	1,860
	<u>127,000</u>	<u>3,238</u>	<b><u>130,238</u></b>	<u>93,444</u>

# The Pike Star Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

#### 8. Analysis of support costs

	Support costs £	Total 2024 £	Total 2023 £
General office	1,414	<b>1,414</b>	1,584
Governance costs	1,824	<b>1,824</b>	1,860
	<u>3,238</u>	<u><b>3,238</b></u>	<u>3,444</u>

#### 9. Analysis of grants

	Year to 30 Jun 24 £	Period from 23 Jun 22 to 30 Jun 23 £
<b>Grants to institutions</b>		
Angels 4 Dogs	<b>3,000</b>	—
Caring All Together	<b>10,000</b>	—
Dogs on the Street	<b>10,000</b>	—
Hands of Hope	<b>36,000</b>	—
Hockley Ferret Rescue	<b>1,000</b>	—
Home-Start Ashford	<b>5,000</b>	—
Kent Kindness	<b>7,000</b>	—
The Lord Whisky Sanctuary	<b>1,000</b>	60,000
Pneuma Church	<b>10,000</b>	—
Sussex Pathways	<b>32,500</b>	30,000
The Flower Bank	<b>5,000</b>	—
Vetshack Ltd	<b>1,500</b>	—
Zarach	<b>5,000</b>	—
	<u><b>127,000</b></u>	<u>90,000</u>
Total grants	<u><b>127,000</b></u>	<u>90,000</u>

#### 10. Independent examination fees

	Year to 30 Jun 24 £	Period from 23 Jun 22 to 30 Jun 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,824</b></u>	<u>1,860</u>

#### 11. Staff costs

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>4</u>	<u>4</u>

# The Pike Star Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

#### 11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

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

#### 13. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>18,890</u>	<u>—</u>

#### 14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,860</u>	<u>3,444</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>66,556</u>	<u>163,890</u>	<u>(130,238)</u>	<u>100,208</u>

  

	At 23 June 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	<u>—</u>	<u>160,000</u>	<u>(93,444)</u>	<u>66,556</u>

**The Pike Star Foundation**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**16. Analysis of net assets between funds**

	Unrestricted Funds	<b>Total Funds</b>
	£	<b>2024</b>
	£	£
Current assets	102,068	<b>102,068</b>
Creditors less than 1 year	(1,860)	<b>(1,860)</b>
<b>Net assets</b>	<u>100,208</u>	<u><b>100,208</b></u>
	Unrestricted Funds	Total Funds
	£	2023
	£	£
Current assets	70,000	70,000
Creditors less than 1 year	(3,444)	(3,444)
<b>Net assets</b>	<u>66,556</u>	<u>66,556</u>