

**Dylan's Starlight Trust**  
**Annual Report and Unaudited Financial Statements**  
**for the financial period ended 31 March 2025**

**DNT Chartered Accountants**  
**Chartered Accountants and Statutory Auditor**  
**Ormeau House**  
**91-97 Ormeau Road**  
**Belfast**  
**BT7 1SH**

**Charity Number: 109594**

# Dylan's Starlight Trust

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**Dylan's Starlight Trust**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Ms Helen Phillips Mr Jared Phillips Mr James Geoffrey Phillips Ms Ann McCorry
<b>Chairperson</b>	Ms Helen Phillips
<b>Charity Number in Northern Ireland</b>	109594
<b>Principal Address</b>	237 Orby Drive Belfast BT5 6BE
<b>Independent Examiner</b>	DNT Chartered Accountants Chartered Accountants and Statutory Auditor Ormeau House 91-97 Ormeau Road Belfast BT7 1SH
<b>Principal Bankers</b>	Ulster Bank 11-16 Donegall Square East BT1 5HD

# Dylan's Starlight Trust

## TRUSTEES' REPORT

for the financial period ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial period ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Dylan's Starlight Trust present a summary of its purpose, governance, activities, achievements and finances for the financial period 31 March 2025.

### Mission, Objectives and Strategy

#### Mission Statement

The charity was established in memory of Dylan Phillips who passed away in December 2021, aged 13. Dylan was born with a complex congenital heart defect but always embraced life with positivity and courage, inspiring everyone he met to do the same. The Trust aims to continue his legacy by supporting children with congenital heart disease and their families, and those who have suffered the bereavement of a child.

#### Objectives

The purposes of the charity are:

- To promote and protect the health of children and their families affected by congenital heart disease in Northern Ireland.
- To advance research into the cause, diagnosis, and treatment of congenital heart disease.
- To provide support and assistance to relieve the mental, physical, and emotional distress of families living in Northern Ireland who have suffered the bereavement of a child.

### Structure, Governance and Management

#### Structure

The charity is governed by a Trust deed signed on 12th March 2023. The trust is managed on a voluntary basis by a Board of Trustees who meet regularly and have responsibility for the financial management and strategic direction of the Trust. All trustees give of their time freely and no trustee remuneration was paid in the year. The trustees have all reviewed the Charity Commission of Northern Ireland ARR08 Guidance and are aware of its requirements. The trustees named above were the only ones who served throughout this reporting period. The trustees may, if required, appoint new trustees. Trustees are appointed to meet the skills, knowledge and experience needed for the effective administration of the charity. Every trustee must be appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the Trust deed.

#### Review of Achievements and Performance

The trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

During this financial period the charity carried out numerous fundraising events: charity trustees and several charity supporters undertook the challenge to compete in the Belfast City Marathon - this included solo runners, relay teams and a group who completed the 8-mile walk; a series of craft fairs were attended at which handmade crafts were sold; the Company section of the 30th Boys Brigade from Orangefield Presbyterian Church carried out an exhausting 24 hour gaming marathon.

In April 2024, the trustees purchased a gaming kart including a PS4 gaming system and PS4 games for the Clark Clinic hospital ward in the Royal Belfast Hospital for Sick Children (RBHSC). The trustees are very mindful of maintaining a low-cost base so that the majority of the income received can be used for the furthering of the charity's purposes. To this end, the trustees were able to secure free transportation of the gaming kart from London to Belfast with help from the Dixon Line who freely donated their time and expert skills to ensure safe transportation. The gaming kart along with the PS4 gaming system and PS4 games, was presented to staff at the Clark Clinic in June 2024. Clark Clinic is Northern Ireland's only regional inpatient unit that provides specialist care for children with a range of congenital heart defects. This equipment has provided benefit to the charities beneficiaries by providing a gaming platform to enable children with congenital heart disease to enjoy gaming whilst in hospital which will help to reduce anxiety and stress and improve emotional well-being throughout their inpatient stay. A public thanks and acknowledgement of the donation was featured in the RBHSC newsletter in July 2024.

# Dylan's Starlight Trust

## TRUSTEES' REPORT

for the financial period ended 31 March 2025

### Financial Review

The results for the financial period are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

### Results and Dividends

At the end of the financial period the charity has assets of £18,432 (Jun 23 - £0.00) and liabilities of £250 (Jun 23 - £0.00). The net liabilities of the charity have decreased by £18,182.

### Review of the Financial Position

Through fundraising and donations the charity raised £19,908 and had a total expenditure of £1,476. A summary of the charity accounts has been provided alongside the annual report. No fund held by the charity was materially in deficit at the end of the year.

The trustees extend heartfelt thanks to all supporters of the charity.

### Reserves Position and Policy

#### Reserves Policy

The trustees aim to maintain a healthy unrestricted reserve balance to allow them to act accordingly to provide assistance to those families who require support.

#### Principal Risks and Uncertainties

The trustees regularly assess the principal risks and uncertainties facing the charity and are satisfied that appropriate controls are in place to manage these effectively. As a volunteer-led organisation, key risks relate to financial sustainability, governance compliance and reputational integrity. These risks are managed through close monitoring of income and expenditure, maintaining low administrative costs, adherence to Charity Commission for Northern Ireland guidance, and ensuring that all activities align clearly with the charity's purposes. The trustees are confident that these measures provide an effective framework for managing risk.

#### Plans for Future Periods

The trustees plan to continue to look for opportunities to raise funds towards the mission of the charity and to utilise the resources as effectively as possible to support those children and families who are affected by congenital heart disease or who have suffered the bereavement of a child.

#### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dylan's Starlight Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

#### Transactions Involving Trustees

There were no expense transactions involving trustees - the trustees were involved in some of the fundraising activities with the funds deposited into the charity bank account.

Approved by the Board of Trustees on 24/01/2026 and signed on its behalf by:

  
\_\_\_\_\_  
Ms Helen Phillips  
Trustee

**Dylan's Starlight Trust**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial period ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial period end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 24/01/2026 and signed on its behalf by:

  
\_\_\_\_\_  
Ms Helen Phillips  
Trustee

**Dylan's Starlight Trust**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF DYLAN'S STARLIGHT TRUST**

We have examined the financial statements of the charity for the financial period ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial period under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

We 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 financial statements to be reached.



\_\_\_\_\_  
**Mr M Nangle**  
**DNT CHARTERED ACCOUNTANTS**  
Chartered Accountants and Statutory Auditor  
Ormeau House  
91-97 Ormeau Road  
Belfast  
BT7 1SH

Date: 24/01/2026  
Date: .....

**Dylan's Starlight Trust**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial period ended 31 March 2025

	Notes	Unrestricted Funds Mar 25 £	Total Funds Mar 25 £	Total Funds Jun 23 £
<b>Income</b>				
Donations and legacies	6.1	5,976	5,976	-
Charitable activities				
■ Fundraising	6.2	13,932	13,932	-
<b>Total income</b>		<b>19,908</b>	<b>19,908</b>	-
<b>Expenditure</b>				
Charitable activities	7.1	1,726	1,726	-
<b>Net income/(expenditure)</b>		<b>18,182</b>	<b>18,182</b>	-
Transfers between funds		-	-	-
<b>Net movement in funds for the financial period</b>		<b>18,182</b>	<b>18,182</b>	-
<b>Total funds at the end of the year</b>		<b>18,182</b>	<b>18,182</b>	-

The Statement of Financial Activities includes all gains and losses recognised in the financial period.  
All income and expenditure relate to continuing activities.

**Dylan's Starlight Trust**  
**BALANCE SHEET**  
as at 31 March 2025

	Notes	Mar 25 £	Jun 23 £
<b>Current Assets</b>			
Cash at bank and in hand		18,432	-
<b>Creditors: Amounts falling due within one year</b>	9	(250)	-
<b>Net Current Assets/(Liabilities)</b>		18,182	-
<b>Total Assets less Current Liabilities</b>		18,182	-
<b>Funds</b>			
General fund (unrestricted)		18,182	-
<b>Total funds</b>	11	18,182	-

The Trustees declare that:

- the charity is entitled to exemption from audit under Section 65 (1) of the Charities Act (Northern Ireland) 2008
- the Trustees acknowledge their responsibilities under Section 64 of the Act for keeping proper accounting records and preparing compliant statements.

Approved by the Board of Trustees and authorised for issue on 24/01/2026 and signed on its behalf by

  
\_\_\_\_\_  
Ms Helen Phillips  
Trustee

# Dylan's Starlight Trust

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

### 1. GENERAL INFORMATION

Dylan's Starlight Trust is a charity which registered with The Charity Commission of Northern Ireland on 13 June 2023. The registered office of the charity is 237 Orby Drive, Belfast, BT5 6BE which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard. The Charity is a Public Benefit Entity as defined by FRS102. Assets and liabilities are initially recognized at historical cost or value unless otherwise stated in the relevant accounting policy notes.

#### **Statement of compliance**

The financial statements of the charity for the financial period ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

##### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

## Dylan's Starlight Trust

# NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### 3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 22 month period ended 31 March 2025.

### 4. SIGNIFICANT ACCOUNTING 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 circumstances.

### 5. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

### 6. INCOME

6.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	Mar 25 £	Jun 23 £
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Donations and legacies	5,976	-	5,976	-
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6.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Mar 25 £	Jun 23 £
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<b>Grants from governments and other co-funders:</b>				
Income from charitable activities	13,932	-	13,932	-

### 7. EXPENDITURE

7.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	Mar 25 £	Jun 23 £
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Expenditure on charitable activities	1,476	-	-	1,476	-
Governance Costs (Note 7.2)	-	-	250	250	-
	<u>1,476</u>	<u>-</u>	<u>250</u>	<u>1,726</u>	<u>-</u>

## Dylan's Starlight Trust

# NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 March 2025

<b>7.2</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>Mar 25</b>	<b>Jun 23</b>
		£	£	£	£	£
	Charitable activities - governance costs	-	-	250	250	-
<b>7.3</b>	<b>SUPPORT COSTS</b>			<b>Governance Costs</b>	<b>Mar 25</b>	<b>Jun 23</b>
				£	£	£
	Support			250	250	-
<b>8.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>Mar 25</b>	<b>Jun 23</b>
					£	£
	Support				250	-
<b>9.</b>	<b>CREDITORS</b>				<b>Mar 25</b>	<b>Jun 23</b>
	<b>Amounts falling due within one year</b>				£	£
	Accruals and deferred income				250	-
<b>10.</b>	<b>RESERVES</b>					<b>Mar 25</b>
						£
	Surplus for the financial period					18,182
	At the end of the year					18,182
<b>11.</b>	<b>FUNDS</b>					
<b>11.1</b>	<b>RECONCILIATION OF MOVEMENT IN FUNDS</b>				<b>Unrestricted Funds</b>	<b>Total Funds</b>
					£	£
	At 13 June 2022				-	-
	At 12 June 2023				-	-
	Movement during the financial year				18,182	18,182
	At 31 March 2025				18,182	18,182
<b>11.2</b>	<b>ANALYSIS OF MOVEMENTS ON FUNDS</b>					
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance 31 March Mar 25</b>	
		£	£	£	£	
	<b>Unrestricted funds</b>					
	Unrestricted General	19,908	1,726	-	18,182	
	<b>Total funds</b>	<b>19,908</b>	<b>1,726</b>	<b>-</b>	<b>18,182</b>	

**Dylan's Starlight Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial period ended 31 March 2025

**11.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
	£	£	£
Unrestricted general funds	18,432	(250)	18,182
	<u>18,432</u>	<u>(250)</u>	<u>18,182</u>

**12. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial period-end.

**13. TRUSTEE REMUNERATION AND EXPENSES**

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

**14. CHARITY STATUS**

Dylan's Starlight Trust is a charitable trust constituted under a trust deed. Dylan's Starlight Trust constitutes a public benefit entity as defined by FRS 102.