BERWICK ANIMAL RESCUE KENNELS

England & Wales · Charity number 1083038

Details

Other names	BARK
Status	Registered
Legal form	Other
Registered	2000-10-26
Register	View on the Charity Commission register

Contact

Address	43 Windsor Crescent Berwick-Upon-Tweed TD15 1NT
Phone	01289305270
Email	rehome@aol.com
Website	www.b-a-r-k.co.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF ANY ANIMAL IN NEED OF CARE AND ATTENTION, IN PARTICULAR TO PROVIDE AND MAINTAIN A RESCUE HOME FOR TEMPORARY RECEPTION CARE AND TREATMENT OF SUCH ANIMALS AND REHOME THEM WHEREVER POSSIBLE

Activities: Operation of animal rescue kennels, including rehoming, care and treatment of all animals.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NORTHUMBERLAND
- Scotland
- Northumberland

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£313,924	£365,412	-	-
2024-04-30	£397,001	£367,982	-	-
2023-04-30	£407,045	£316,383	-	-
2022-04-30	£277,277	£251,423	-	-
2021-04-30	£1,298,473	£231,696	£1,544,038	15

Trustees

Name	Role	Appointed
GRAEME REAVLEY	Chair	
Amanda Jane Ham		2020-03-10
JOYCE LORRAINE LANDELS		
John Clements Gardiner		2018-01-30
LAURENCE JOHN PEARSON		
LYNDA SCOTT		
Penelope Sarah Jane Main		2022-09-13

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BERWICK ANIMAL RESCUE KENNELS

England & Wales - Charity number 1083038

Accounts

Charity registration number 1083038 (England and Wales)

BERWICK ANIMAL RESCUE KENNELS

B.A.R.K.

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Reavley MRCVS (Chairman) Mrs J L Landels Mrs L Scott Mr L J Pearson FCA (Treasurer) Mr J Gardiner Mrs A Ham Ms P S J Main
Charity number (England and Wales)	1083038
Charity number (Scotland)	SC038235
Registered office	Windmill Way East Rampart Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	R H Dalgleish 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
President	Mr W Carrington
Patrons	Mrs V Currie Mrs K Home-Robertson Mr D Smail Mrs E Nicoll Sir Michael Blake, Bt Mr R Syred Mr B Parsons
Kennel manageress	Mrs J Ross
Shop executive managers	Mrs L Scott, Mr J Gardiner and Mr A Jacques
Solicitors	Sanderson McCreath & Edney Limited 4 Quay Walls Berwick upon Tweed Northumberland TD15 1HD

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
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BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)".

Objectives and activities
The charity's objectives are to relieve the suffering of any animal in need of care and attention, in particular to provide and maintain a rescue home for temporary reception care and treatment of such animals and rehome them wherever possible, generally in North Northumberland and the eastern Scottish Borders.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Activities
The kennels and the reception centre is run by a manageress supported by regular staff and volunteers. It is maintained to a high standard to ensure the temporary residents enjoy a comfortable, warm and welcoming home.

The charity shop on Marygate in Berwick is still under the same management and has prospered to provide a substantial revenue input to the charity.

Volunteers
Our team of volunteers work in the shop and kennels as well as helping with fund raising during the year. Without them giving so much of their spare time, BARK wouldn't be able to maintain the high level of care our temporary residents deserve.

A major advance in the year has been the number of people volunteering to help the charity, whether it be at the kennels or the recently established "Food Bank".

In total the figures are:

Kennels 19 volunteers (covering 6 hours a day 7 days a week) - Total 2,184 hours
Shop 12 volunteers (covering 9 hours a day 5 days a week - Total 2,340 hours
Fundraising 6 volunteers - 432 hours
Executive 8 volunteers - 70 hours
Food bank 4 volunteers (15 hours a week) - 780 hours

Achievements and performance
Once again, as Chairman of BARK, it is my pleasure to report another very successful year for the charity, both in rehoming and in providing an efficient and caring service to those who are involved with the charity.

Rehoming
Overall figures remain largely the same as the previous year:

132 Cats (2024: 119)
Only a few pedigrees (Bengals and Ragdolls) but a marked increase in kittens.

94 Dogs (2024: 99)
More pedigree types than previous years including Chihuahua, Akitas Schnauzer, Golden Retriever, German Shepherd, Dachshunds, West Highland Terrier, Dalmation, Border Terrier, English Bull Terrier, Cocker Spaniel, Shih Tzu, Border Collie, Jack Russell, Great Dane, Labrador, Rottweiller, Poodle, French Bulldogs and Springer Spaniel. An unusual large amount of large x breeds under 1 year needing help.

39 Other animals (2024: 99) including Rats, Bearded Dragons, Hamsters, Guinea Pigs, Rabbits (an increase in pedigree type rabbits as well as giants seen), Ferret, Birds - including Ring Neck Parakeets, Budgerigars, African Grey and Conure, Snakes, Tortoise and some tropical fish.

BARK funded the neutering of 97 dogs and 124 cats and 237 full course vaccinations.

We continue to work closely with the Animal Welfare Officers at Northumberland County Council as well as other rescues in Northumberland and the Borders and nationwide breed specific rescues.

Our Facebook page provides a good reach in order to help find and reunite animals as well as advertise some animals we do not take into kennels (sheep, geese, pigs and alpacas).

Fundraising
The high street charity shop continues to generate substantial funds for the charity, mainly due to a high volume of donations and excellent staff.

Belgrave Square events organised through our president, William Carrington and LonRes continued to raise welcome funds.

We had runners in several half marathons raising funds for us.

The trend towards more online fundraising continued in the financial year with many successful campaigns on Facebook to raise funds for specific needs (animal equipment, specific animal veterinary costs, specific diets for example).

There were other locally organised events and businesses who supported us, including Hairworks, Border Buses, Fisher's Arms, Direct Pets, Berwick Striders and Lily's calendar etc.

A ball organised by two locals, Shona Johnson and Chris Robertson raised £2,225. A plant sale and Christmas raffle raised well over £8,000.

Food Bank
The establishment of the food bank has provided much needed help to over 700 families, with over 38,000 meals for pet animals.

Grants and Donations
Once again we received an unrestricted grant of £5,000 from the Dziniak Fund. Other grants included £3,668 from the Jacqueline Driver Florence Charitable Trust and £300 from the Freemen of Berwick.

Legacies
We are very grateful to those who remember our work in their wills.

Shop
The shop continues to raise much needed funds for BARK, these are achieved despite pressure from the general financial climate.

Financial review
The total income for the year amounted to £313,924 (2024: £397,001) of which £1,000 (2024: £9,480) had to be used on restricted projects. At the end of the financial year, the reserves were £1,699,399 (2024: £1,741,795).

Capital expenditure was £316,909 (2024: £18,180).

Reserves policy
It is our policy to maintain liquid reserves of a sufficient amount to meet 18 months of charitable expenditure.

Investment policy
Funds have been invested to provide for the long term future of the charity. They are managed by Charles Stanley and Rathbones who provide regular reports on their performance.

Risk management
The trustees identify and review risks to which the charity is exposed, to ensure appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers being exposed to dangerous animals;
- Exposure to infection and disease; and
- Depletion of reserves though insufficient fundraising.

Procedures are in place to minimise and manage all of these.

Plans for future periods
To meet increasing demand the possibility of building an extension to the kennels is under consideration.

Public benefit
In considering the operation, achievements, and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011, and guidance provided by the Charity Commission and the Office of the Scottish Charity Regulator.

Structure, governance and management
The charity is governed by a constitution adopted on 21 January 2000 as amended on 28 September 2000, and by a scheme dated 15 March 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Reavley MRCVS (Chairman)
Mrs J L Landels
Mrs L Scott
Mr L J Pearson FCA (Treasurer)
Mr J Gardiner
Mrs A Ham
Ms P S J Main

Recruitment and appointment of trustees
As set out in its constitution, there shall be at least six but no more than twelve trustees. Trustees are appointed for a term of three years by resolution of the trustees passed at the Annual General Meeting. After this time trustees may stand for re-election at the Annual General Meeting.

All trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new trustees covering health and safety and animal care and welfare issues.

Organisational structure
The trustees make strategic decisions at regular meetings. The Fund Raising Committee organise regular fund raising events and activities. The BARK shop is run under the supervision of a trustee. Regular reports are made to the trustees at meetings.

Statement of Trustee Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Acknowledgements
The trustees wish to express their gratitude for the dedicated efforts of our staff, supporters, fundraisers, President, Patrons and in particular the volunteers who give so generously of their time at both the kennels and shop. Without everyone's support it would not be possible to continually improve the care for our temporary residents and carry on our good work. Also to our President William Carrington, who is very supportive.

The Trustees' report was approved by the Board of Trustees on 21 January 2026.

Mr G Reavley MRCVS (Chairman)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BERWICK ANIMAL RESCUE KENNELS

I report to the trustees on my examination of the financial statements of Berwick Animal Rescue Kennels (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 and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no other 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.

R. H. Dalgleish BA (Hons) FCA
Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 21 January 2026

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	92,359	1,000	93,359	161,047	9,480	170,527
Charitable activities	3	202,639	-	202,639	197,238	-	197,238
Investments	4	17,926	-	17,926	29,236	-	29,236
Total income		312,924	1,000	313,924	387,521	9,480	397,001
Expenditure on:							
Raising funds	5	88,779	-	88,779	85,396	-	85,396
Charitable activities	6	276,633	-	276,633	282,232	354	282,586
Total expenditure		365,412	-	365,412	367,628	354	367,982
Net gains/(losses) on investments	11	9,092	-	9,092	51,546	-	51,546
Net income/(expenditure) and movement in funds		(43,396)	1,000	(42,396)	71,439	9,126	80,565
Reconciliation of funds:							
Fund balances at 1 May 2024		1,727,171	14,624	1,741,795	1,655,732	5,498	1,661,230
Fund balances at 30 April 2025		1,683,775	15,624	1,699,399	1,727,171	14,624	1,741,795

All income and expenditure are derived from continuing activities.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
BALANCE SHEET
AS AT 30 APRIL 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	13		460,749		152,502
Investments	14		1,169,964		1,161,690
			1,630,713		1,314,192
Current assets					
Stocks	15	470		470	
Debtors	16	28,302		11,608	
Cash at bank and in hand		116,376		445,823	
		145,148		457,901	
Creditors: amounts falling due within one year	17	(76,462)		(30,298)	
Net current assets			68,686		427,603
Total assets less current liabilities			1,699,399		1,741,795
The funds of the charity					
Restricted income funds	18		15,624		14,624
Unrestricted funds	19		1,683,775		1,727,171
			1,699,399		1,741,795

The financial statements were approved by the trustees on 21 January 2026

Mr G Reavley MRCVS (Chairman)
Trustee

Mr L J Pearson FCA (Treasurer)
Trustee

1 Accounting policies

Charity information

Berwick Animal Rescue Kennels is a charity registered in both England and Scotland, which is governed by a constitution adopted on 21 January 2000 and amended on 28 September 2000 and by a scheme dated 15 March 2005. The registered office is Windmill Way East, Ramparts Business Park, Berwick-upon-Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest and dividends are recognised as income when received.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised on an accrual basis. They are allocated to activities based on actual usage and time spent. Establishment and support costs are all allocated to the activity for the provision of animals, as no other activity uses a significant amount of such facilities.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of it's service.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Leasehold land and buildings	2% Straight line
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Due to the difficulty of assessing fair value for donated goods and the lack of control the Charity has over donations, donated goods are valued at nil cost with the income from these goods recognised at the point of sale.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Donated goods

Gifts of donated goods are included in donations at the estimated cost of the items provided to the charity. Stocks of undistributed donated goods are not valued for balance sheet purposes.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Sponsorships	1,125	-	1,125	1,890
Legacies receivable	38,632	-	38,632	108,088
General donations and food	37,541	1,000	38,541	43,486
Pet plan commission	4,684	-	4,684	4,037
Friends of BARK	4,244	-	4,244	2,778
Grants	5,461	-	5,461	5,750
Other	672	-	672	4,498
	92,359	1,000	93,359	170,527
For the year ended 30 April 2024	161,047	9,480		170,527

3 Charitable activities

	2025	2024
	£	£
Collection boxes	2,154	2,363
Events	32,013	22,420
Shop income	146,864	148,253
Rehoming	21,608	24,202
	202,639	197,238

4 Investments

	Unrestricted funds	Total
	2025	2024
	£	£
Income from listed investments	11,430	15,611
Interest receivable	6,496	13,625
	17,926	29,236

5 Raising funds

	Unrestricted funds	Total
	2025	2024
	£	£
Fundraising and publicity		
Shop costs	20,059	25,457
Fundraising costs	1,479	1,894
Staff costs	54,227	45,931
Fundraising and publicity	75,765	73,282
Investment management	13,014	12,114
	88,779	85,396

6 Charitable activities

	Total 2025	Total 2024
	£	£
Staff costs	169,271	148,341
Depreciation and impairment	8,662	7,232
Veterinary fees	45,818	56,354
Repairs and maintenance	922	4,428
Rates	1,823	2,049
Insurance	3,965	2,903
Kennels running costs	21,594	28,801
Animal costs	9,961	22,128
Bank charges	1,653	2,128
Sundry expenses	8,214	6,522
All weather exercise area	2,750	450
	274,633	281,336
Share of governance costs (see note 7)	2,000	1,250
	276,633	282,586

7 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	2,000	1,250
Analysed between:		
Governance costs	2,000	1,250

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,000	1,250
Depreciation of owned tangible fixed assets	8,662	7,232

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but, one of them was engaged in his professional capacity as a Chartered Accountant to provide payroll and VAT services to the charity.

Please see note 21 for further details.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Full-time : Kennels	1	1
Full-time : Shop	1	1
Part-time: Kennels	9	9
Part-time: Shop	2	2
Total	13	13

Employment costs		2025 £	2024 £
Wages and salaries:	Kennels	143,044	160,689
	Shop	51,677	23,094
Social security costs:	Kennels	26,227	10,065
	Shop	2,550	424
		223,498	194,272

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	77,765	50,933

11 Net gains/(losses) on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	6,936	64,333
Gain/(loss) on sale of investments	2,156	(12,787)
	9,092	51,546

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Assets under construction	Plant and equipment	Total
	£	£	£	£	£
Cost					
At 1 May 2024	19,770	151,616	14,716	65,286	251,388
Additions	197,003	-	118,760	1,146	316,909
At 30 April 2025	216,773	151,616	133,476	66,432	568,297
Depreciation and impairment					
At 1 May 2024	-	46,200	-	52,686	98,886
Depreciation charged in the year	-	5,002	-	3,660	8,662
At 30 April 2025	-	51,202	-	56,346	107,548
Carrying amount					
At 30 April 2025	216,773	100,414	133,476	10,086	460,749
At 30 April 2024	19,770	105,416	14,716	12,600	152,502

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 May 2024	1,161,690
Additions	173,516
Valuation changes	135,277
Rathbone income account re 2024	(358)
Disposals	(300,161)
At 30 April 2025	1,169,964
Carrying amount	
At 30 April 2025	1,169,964
At 30 April 2024	1,161,690

15 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	470	470

16 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	3,642	2,415
Other debtors	18,744	5,372
Prepayments and accrued income	5,916	3,821
	28,302	11,608

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	71,690	25,420
Accruals and deferred income	4,772	4,878
	76,462	30,298

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
	4,790	1,000	-	5,790
Restricted funds	9,834	-	-	9,834
	14,624	1,000	-	15,624

Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
Restricted funds	5,498	9,480	(354)	14,624

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	Gains and losses	At 30 April 2025
	£	£	£	£	£
General funds	1,727,171	312,924	(365,412)	9,092	1,683,775

Previous year:	At 1 May 2023	Incoming resources	Resources expended	Gains and losses	At 30 April 2024
	£	£	£	£	£
General funds	1,655,732	387,521	(367,628)	51,546	1,727,171

20 Analysis of net assets between funds

	Unrestricted fund 2025	Restricted fund 2025	Total 2025	Total 2024
	£	£	£	£
Fund balances at 30 April 2025 are represented by:				
Tangible assets	460,749	-	460,749	152,502
Investments	1,169,964	-	1,169,964	1,161,690
Current assets/(liabilities)	68,686	-	68,686	427,603
	1,699,399	-	1,699,399	1,741,795

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Provision of services	
	2025	2024
	£	£
L J Pearson FCA	4,302	3,162
	4,302	3,162

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2025	2024
	£	£
L J Pearson FCA	1,056	1,228

L J Pearson FCA, a trustee, is a Chartered Accountant in private practice. During the year he provided payroll and VAT services to the charity. L J Pearson also provides accountancy and advisory services to the charity which is uncharged, the value of these services during the year were in excess of £3,000.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	£	2025 £	£	2024 £
Donations and legacies				
Sponsorships	1,125		1,890	
Legacies	38,632		108,088	
Pet Plan commission	4,684		4,037	
General donations and food	37,541		43,486	
Friends of B.A.R.K.	4,244		2,778	
Grants	5,461		-	
Other donations and legacies	672		768	
Grants - restricted	-		5,750	
Other donations and legacies - restricted	1,000		3,730	
		93,359		170,527
Investment income				
Dividends from listed investments	11,430		15,611	
Bank interest	5,730		5,082	
Other interest receivable non-operating	766		8,543	
		17,926		29,236
Incoming resources from charitable activities				
Collection boxes	2,154		2,363	
Events	32,013		22,420	
Shop income	146,864		148,253	
Re-homing	21,608		24,202	
		202,639		197,238
Total incoming resources		313,924		397,001
Resources expended				
Costs of generating funds				
Costs of generating donations and legacies				
Shop costs	20,059		25,457	
Fundraising costs	1,479		1,894	
Shop wages	54,227		45,931	
		(75,765)		(73,282)
Investment management costs				
Investment management costs		(13,014)		(12,114)
Balance Carried Forward		225,145		311,605

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

	£	2025 £	£	2024 £
Balance Brought Forward		225,145		311,605
Charitable activities				
Wages	169,271		148,341	
Depreciation	8,662		7,232	
Veterinary fees	45,818		56,354	
Repairs and maintenance	922		4,428	
Rates	1,823		2,049	
Insurance	3,965		2,903	
Kennels running costs	21,594		28,801	
Animal costs	9,961		21,774	
Bank charges	1,653		2,128	
Sundry expenses	8,214		6,522	
Legal and professional	2,750		450	
Pedigree feed - restricted	-		354	
		(274,633)		(281,336)
Governance costs				
Accountancy and independent examination fees		(2,000)		(1,250)
Net movement on investments				
Revaluation of investments	6,936		64,333	
Gain or loss on sale of investments	2,156		(12,787)	
		9,092		51,546
(Deficit)/Surplus for the Year		**(42,396)**		**80,565**

BERWICK ANIMAL RESCUE KENNELS

England & Wales - Charity number 1083038

Accounts

Charity registration number 1083038 (England and Wales)

Charity registration number SC038235 (Scotland)

BERWICK ANIMAL RESCUE KENNELS

B.A.R.K.

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Reavley MRCVS (Chairman) Mrs J L Landels Mrs L Scott Mr L J Pearson FCA (Treasurer) Mrs S Steven Mr J Gardiner Mrs A Ham Mrs P S J Main
Charity number (England and Wales)	1083038
Charity number (Scotland)	SC038235
Registered office	Windmill Way East Rampart Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
President	Mr W Carrington
Patrons	Mrs V Currie Mrs K Home-Robertson Mr D Smail Mrs E Nicoll Sir Michael Blake, Bt Mr R Syred Mr B Parsons
Kennel manageress	Mrs J Ross
Shop executive managers	Mrs L Scott, Mr J Gardiner and Mr A Jacques
Solicitors	Sanderson McCreath & Edney Limited Sanderson, McCreath and Edney 4 Quay Walls Berwick upon Tweed Northumberland TD15 1HD

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
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Balance sheet	7
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BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constituition, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities
The charity's objectives are to relieve the suffering of any animal in need of care and attention, in particular to provide and maintain a rescue home for temporary reception care and treatment of such animals and rehome them wherever possible, generally in North Northumberland and the Eastern Scottish Borders.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Activities
The kennels and the reception centre is run by a manageress supported by regular staff and volunteers. It is maintained to a high standard to ensure the temporary residents enjoy a comfortable, warm and welcoming home.

The charity shop on Marygate in Berwick is still under the same management and has prospered to provide a substantial revenue input to the charity.

Volunteers
Our team of volunteers work in the shop and kennels as well as helping with fund raising during the year. Without them giving so much of their spare time, BARK wouldn't be able to maintain the high level of care our temporary residents deserve.

A major advance in the year has been the number of people volunteering to help the charity, whether it be at the kennels or the recently established "Food Bank".

In total the figures are:

Kennels 19 volunteers (covering 6 hours a day 7 days a week) - Total 2,184 hours
Shop 12 volunteers (covering 9 hours a day 5 days a week - Total 2,340 hours
Fundraising 6 volunteers - 432 hours
Executive 8 volunteers - 70 hours
Food bank 4 volunteers (15 hours a week) - 780 hours

Achievements and performance
Once again, as Chairman of BARK, it is my pleasure to report another very successful year for the charity, both in rehoming and in providing an efficient and caring service to those who are involved with the charity.

Rehoming
Overall figures remain largely the same as the previous year:

119 Cats (2023: 108)
Only a few pedigrees (Bengals and Ragdolls) but a marked increase in kittens.

99 Dogs (2023:73)
More pedigree types than previous years including Chihuahua, Akitas Schnauzer, Golden Retriever, German Shepherd, Dachshunds, West Highland Terrier, Dalmation, Border Terrier, English Bull Terrier, Cocker Spaniel, Shih Tzu, Border Collie, Jack Russell, Great Dane, Labrador, Rottweiller, Poodle, French Bulldogs, Springer Spaniel. An unusual large amount of large x breeds under 1 year needing help.

99 Other animals (2023: 63) including Rats, Bearded Dragons, Hamsters, Guinea Pigs, Rabbits (an increase in pedigree type rabbits as well as giants seen), Ferret, Birds - including Ring Neck Parakeets, Budgerigars, African Grey and Conure, Snakes, Tortoise and some tropical fish.

We continue to work closely with the Animal Welfare Officers at Northumberland County Council as well as other rescues in Northumberland and the Borders and nationwide breed specific rescues.

Our Facebook page provides a good reach in order to help find and reunite animals as well as advertise some animals we do not take into kennels (sheep, geese, pigs and alpacas).

Fundraising
The high street charity shop continues to generate substantial funds for the charity, mainly due to a high volume of donations and excellent staff.

Belgrave Square events organised through our president, William Carrington and LonRes raised over £6,000 and included a virtual sponsored walk from the LonRes offices in London to the BARK Kennels (342 miles).

We had runners in several half marathons raising funds for us.

The trend towards more online fundraising continued in the financial year with many successful campaigns on Facebook to raise funds for specific needs (animal equipment, specific animal veterinary costs, specific diets for example).

There were other locally organised events of which the Plant sale and Christmas Raffle raised over £8,000.

Food Bank
The establishment of the Food Bank has provided much needed help to 480 families, with over 50,000 meals for pet animals.

Grants and Donations
We continue to receive amazing support from the local community who help with requests for specific projects. Legacies from supporters and in particular donations from the Dziniak Trust and LonRes help with our continuing work to care for and rehome animals.

Financial review
The total income for the year amounted to £397,001 (2023: £439,192) of which £9,480 (2023: £6,060) had to be used on restricted projects. At the end of the financial year, the reserves were £1,741,795 (2023: £1,661,230).

Capital expenditure was £18,180 (2023: £2,106).

Reserves policy
It is our policy to maintain liquid reserves of a sufficient amount to meet 18 months of charitable expenditure.

Investment policy
Funds have been invested to provide for the long term future of the charity. They are managed by Charles Stanley and Rathbones who provide regular reports on their performance.

Risk management
The trustees identify and review risks to which the charity is exposed, to ensure appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers being exposed to dangerous animals;
- Exposure to infection and disease; and
- Depletion of reserves though insufficient fundraising.

Procedures are in place to minimise and manage all of these.

Plans for future periods
To meet increasing demand the possibility of building an extension to the kennels is under consideration.

Public benefit
In considering the operation, achievements, and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011, and guidance provided by the Charity Commission and the Office of the Scottish Charity Regulator.

Structure, governance and management
The charity is governed by a constitution adopted on 21 January 2000 as amended on 28 September 2000, and by a scheme dated 15 March 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Reavley MRCVS (Chairman)
Mrs J L Landels
Mrs L Scott
Mr L J Pearson FCA (Treasurer)
Mrs S Steven
Mr J Gardiner
Mrs A Ham
Mrs P S J Main

Recruitment and appointment of trustees
As set out in its constitution, there shall be at least six but no more than twelve trustees. Trustees are appointed for a term of three years by resolution of the trustees passed at the Annual General Meeting. After this time trustees may stand for re-election at the Annual General Meeting.

All trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new trustees covering health and safety and animal care and welfare issues.

Organisational structure
The trustees make strategic decisions at regular meetings. The Fund Raising Committee organise regular fund raising events and activities. The BARK shop is run under the supervision of a trustee. Regular reports are made to the trustees at meetings.

Statement of Trustee Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Acknowledgements
The trustees wish to express their gratitude for the dedicated efforts of our staff, supporters, fundraisers, President, Patrons and in particular the volunteers who give so generously of their time at both the kennels and shop. Without everyone's support it would not be possible to continually improve the care for our temporary residents and carry on our good work. Also to our President William Carrington, who is very supportive.

The Trustees' report was approved by the Board of Trustees on 22 April 2025.

Mr G Reavley MRCVS (Chairman)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BERWICK ANIMAL RESCUE KENNELS

I report to the trustees on my examination of the financial statements of Berwick Animal Rescue Kennels (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no other 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.

R. H. Dalgleish
Institute of Chartered Accountants in England and Wales

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 22 April 2025

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	161,047	9,480	170,527	248,896	6,060	254,956
Charitable activities	3	197,238	-	197,238	162,668	-	162,668
Investments	4	29,236	-	29,236	21,568	-	21,568
Total income		387,521	9,480	397,001	433,132	6,060	439,192
Expenditure on:							
Raising funds	5	85,396	-	85,396	84,310	-	84,310
Charitable activities	6	282,232	354	282,586	231,511	562	232,073
Total expenditure		367,628	354	367,982	315,821	562	316,383
Net gains/(losses) on investments	11	51,546	-	51,546	(31,471)	-	(31,471)
Net income and movement in funds		71,439	9,126	80,565	85,840	5,498	91,338
Reconciliation of funds:							
Fund balances at 1 May 2023		1,655,732	5,498	1,661,230	1,569,892	-	1,569,892
Fund balances at 30 April 2024		1,727,171	14,624	1,741,795	1,655,732	5,498	1,661,230

All income and expenditure are derived from continuing activities.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
BALANCE SHEET
AS AT 30 APRIL 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	13		152,502		141,554
Investments	14		1,161,332		1,096,722
			1,313,834		1,238,276
Current assets					
Stocks	15	470		470	
Debtors	16	11,608		14,419	
Cash at bank and in hand		446,181		421,966	
		458,259		436,855	
Creditors: amounts falling due within one year	17	(30,298)		(13,901)	
Net current assets			427,961		422,954
Total assets less current liabilities			1,741,795		1,661,230
Income funds					
Restricted funds	18		14,624		5,498
Unrestricted funds			1,727,171		1,655,732
			1,741,795		1,661,230

The financial statements were approved by the Trustees on 22 April 2025

Mr G Reavley MRCVS (Chairman)
Trustee

Mr L J Pearson FCA (Treasurer)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Berwick Animal Rescue Kennels is a charity registered in both England and Scotland, which is governed by a constitution adopted on 21 January 2000 and amended on 28 September 2000 and by a scheme dated 15 March 2005. The registered office is Windmill Way East, Ramparts Business Park, Berwick-upon-Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest and dividends are recognised as income when received.

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised on an accrual basis. They are allocated to activities based on actual usage and time spent. Establishment and support costs are all allocated to the activity for the provision of animals, as no other activity uses a significant amount of such facilities.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of it's service.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Leasehold land and buildings	2% Straight line
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Due to the difficulty of assessing fair value for donated goods and the lack of control the Charity has over donations, donated goods are valued at nil cost with the income from these goods recognised at the point of sale.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Donated goods

Gifts of donated goods are included in donations at the estimated cost of the items provided to the charity. Stocks of undistributed donated goods are not valued for balance sheet purposes.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Sponsorships	1,890	-	1,890	750
Legacies receivable	108,088	-	108,088	199,134
General donations and food	43,486	3,730	47,216	34,307
Pet plan commission	4,037	-	4,037	3,565
Friends of BARK	2,778	-	2,778	3,324
Grants	-	5,750	5,750	7,000
Other	768	-	768	6,876
	161,047	9,480	170,527	254,956
For the year ended 30 April 2023	248,896	6,060		254,956

3 Charitable activities

	2024	2023
	£	£
Collection boxes	2,363	2,151
Events	22,420	9,870
Shop income	148,253	125,109
Rehoming	24,202	25,538
	197,238	162,668

4 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Income from listed investments	15,611	20,031
Interest receivable	13,625	1,537
	29,236	21,568

5 Raising funds

	Unrestricted funds	Total
	2024	2023
	£	£
Fundraising and publicity		
Shop costs	25,457	27,777
Fundraising costs	1,894	889
Staff costs	45,931	43,884
	73,282	72,550
Fundraising and publicity	12,114	11,760
Investment management		
	85,396	84,310

6 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	148,341	125,820
Depreciation and impairment	7,232	7,477
Veterinary fees	56,354	55,134
Repairs and maintenance	4,428	3,224
Rates	2,049	1,320
Insurance	2,903	1,429
Kennels running costs	28,801	14,462
Animal costs	22,128	13,405
Bank charges	2,128	1,357
Sundry expenses	6,522	7,645
All weather exercise area	450	-
	281,336	231,273
Share of governance costs (see note 7)	1,250	800
	282,586	232,073
Analysis by fund		
Unrestricted funds	282,232	231,511
Restricted funds	354	562
	282,586	232,073

7 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	1,250	800
Analysed between:		
Governance costs	1,250	800

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,250	800
Depreciation of owned tangible fixed assets	7,232	7,477

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but, one of them was engaged in his professional capacity as a Chartered Accountant to provide payroll and VAT services to the charity.

Please see note 21 for further details.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Full-time : Kennels	1	1
Full-time : Shop	1	-
Part-time: Kennels	9	10
Part-time: Shop	2	3
Total	13	14

Employment costs		2024 £	2023 £
Wages and salaries:	Kennels	160,689	141,247
	Shop	23,094	19,006
Social security costs:	Kennels	10,065	8,962
	Shop	424	489
		194,272	169,704

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	50,933	57,302

11 Net gains/(losses) on investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Revaluation of investments	64,333	(32,147)
Gain/(loss) on sale of investments	(12,787)	676
	51,546	(31,471)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Assets under construction	Plant and equipment	Total
	£	£	£	£	£
Cost					
At 1 May 2023	19,770	151,616	-	61,822	233,208
Additions	-	-	14,716	3,464	18,180
At 30 April 2024	19,770	151,616	14,716	65,286	251,388
Depreciation and impairment					
At 1 May 2023	-	43,168	-	48,486	91,654
Depreciation charged in the year	-	3,032	-	4,200	7,232
At 30 April 2024	-	46,200	-	52,686	98,886
Carrying amount					
At 30 April 2024	19,770	105,416	14,716	12,600	152,502
At 30 April 2023	19,770	108,448	-	13,336	141,554

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 May 2023	1,096,722
Additions	225,450
Valuation changes	10,285
Disposals	(171,125)
At 30 April 2024	1,161,332
Carrying amount	
At 30 April 2024	1,161,332
At 30 April 2023	1,096,722

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	470	470

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,415	6,670
Other debtors	5,372	5,299
Prepayments and accrued income	3,821	2,450
	11,608	14,419

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	25,420	10,566
Accruals and deferred income	4,878	3,335
	30,298	13,901

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
Restricted funds	5,498	9,480	(354)	14,624

Previous year:	At 1 May 2022	Incoming resources	Resources expended	At 30 April 2023
	£	£	£	£
Restricted funds	-	6,060	(562)	5,498

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	Gains and losses	At 30 April 2024
	£	£	£	£	£
General funds	1,655,732	387,521	(367,628)	51,546	1,727,171

Previous year:	At 1 May 2022	Incoming resources	Resources expended	Gains and losses	At 30 April 2023
	£	£	£	£	£
General funds	1,569,892	433,132	(315,821)	(31,471)	1,655,732

20 Analysis of net assets between funds

	Unrestricted fund 2024	Restricted fund 2024	Total 2024	Total 2023
	£	£	£	£
Fund balances at 30 April 2024 are represented by:				
Tangible assets	152,502	-	152,502	141,554
Investments	1,161,332	-	1,161,332	1,096,722
Current assets/(liabilities)	413,337	14,624	427,961	422,954
	1,727,171	14,624	1,741,795	1,661,230

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Provision of services	
	2024	2023
	£	£
L J Pearson FCA	3,162	4,428
	3,162	4,428

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
L J Pearson FCA	1,228	292
	50,933	57,302

L J Pearson FCA, a trustee, is a Chartered Accountant in private practice. During the year he provided payroll and VAT services to the charity. L J Pearson also provides accountancy and advisory services to the charity which is uncharged, the value of these services during the year were in excess of £3,000.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

	£	2024 £	£	2023 £
Donations and legacies				
Sponsorships	1,890		750	
Legacies	108,088		199,134	
Pet Plan commission	4,037		3,565	
General donations and food	43,486		34,307	
Friends of B.A.R.K.	2,778		3,324	
Grants	-		7,000	
Other donations and legacies	768		816	
Grants - restricted	5,750		-	
Other donations and legacies - restricted	3,730		6,060	
		170,527		254,956
Investment income				
Dividends from listed investments	15,611		20,031	
Bank interest	5,082		771	
Other interest receivable non-operating	8,543		766	
		29,236		21,568
Incoming resources from charitable activities				
Collection boxes	2,363		2,151	
Events	22,420		9,870	
Shop income	148,253		125,109	
Re-homing	24,202		25,538	
		197,238		162,668
Total incoming resources		397,001		439,192
<u>Resources expended</u>				
Costs of generating funds				
Costs of generating donations and legacies				
Shop costs	25,457		27,777	
Fundraising costs	1,894		889	
Shop wages	45,931		43,884	
		(73,282)		(72,550)
Investment management costs				
Investment management costs		(12,114)		(11,760)
Balance Carried Forward		311,605		354,882

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

	£	2024 £	£	2023 £
Balance Brought Forward		311,605		354,882
Charitable activities				
Wages	148,341		125,820	
Depreciation	7,232		7,477	
Veterinary fees	56,354		55,134	
Repairs and maintenance	4,428		3,224	
Rates	2,049		1,320	
Insurance	2,903		1,429	
Kennels running costs	28,801		14,462	
Animal costs	21,774		12,843	
Bank charges	2,128		1,357	
Sundry expenses	6,522		7,645	
Legal and professional	450		-	
Pedigree feed - restricted	354		562	
		(281,336)		(231,273)
Governance costs				
Accountancy and independent examination fees	(1,250)		(800)	
		(1,250)		(800)
Net movement on investments				
Revaluation of investments	64,333		(32,147)	
Gain or loss on sale of investments	(12,787)		676	
		51,546		(31,471)
Surplus for the Year		**80,565**		**91,338**

BERWICK ANIMAL RESCUE KENNELS

England & Wales - Charity number 1083038

Accounts

Charity registration number 1083038 (England and Wales)

Charity registration number SC038235 (Scotland)

BERWICK ANIMAL RESCUE KENNELS

B.A.R.K.

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Reavley MRCVS (Chairman) Mrs J L Landels Mrs L Scott Mr L J Pearson FCA (Treasurer) Mrs S Steven Mr J Gardiner Mrs A Ham Mrs P S J Main	 (Appointed 13 September 2022)
Charity number (England and Wales)	1083038	
Charity number (Scotland)	SC038235	
Registered office	Windmill Way East Rampart Business Park Berwick upon Tweed Northumberland TD15 1TU	
Independent examiner	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
President	Mr W Carrington	
Patrons	Mrs V Currie Mrs K Home-Robertson Mr D Smail Mrs E Nicoll Sir Michael Blake, Bt Mr R Syred Mr B Parsons	
Kennel manageress	Mrs J Ross	
Shop executive managers	Mrs L Scott & Mr J Gardiner	
Solicitors	Sanderson McCreath & Edney Limited Sanderson, McCreath and Edney 4 Quay Walls Berwick upon Tweed Northumberland TD15 1HD	

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
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BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
TRUSTEE'S REPORT
FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constituition, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The charity's objectives are to relieve the suffering of any animal in need of care and attention, in particular to provide and maintain a rescue home for temporary reception care and treatment of such animals and rehome them wherever possible, generally in North Northumberland and the Eastern Scottish Borders.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Activities
The kennels and the reception centre is run by a manageress supported by regular staff and volunteers. It is maintained to a high standard to ensure the temporary residents enjoy a comfortable, warm and welcoming home.

The charity shop on Marygate in Berwick is still under the same management and has prospered to provide a substantial revenue input to the charity.

Volunteers
Our team of volunteers work in the shop and kennels as well as helping with fund raising during the year. Without them giving so much of their spare time BARK wouldn't be able to maintain the high level of care our temporary residents deserve.

A major advance in the year has been the number of people volunteering to help the charity, whether it be at the kennels of the recently established "Food Bank".

In total the figures are:

Kennels 19 volunteers (covering 6 hours a day 7 days a week) - Total 2,184 hours
Shop 12 volunteers (covering 9 hours a day 5 days a week - Total 2,340 hours
Fundraising 6 volunteers - 432 hours
Executive 8 volunteers - 70 hours
Food bank 4 volunteers (15 hours a week) - 780 hours

Achievements and performance

Once again, as Chairman of BARK, it is my pleasure to report another very successful year for the charity, both in rehoming and in providing an efficient and caring service to those who are involved with the charity.

As can be seen below, the Covid 19 pandemic may have passed but the after effects are still evident and the current financial pressure is having it's effect. Potential owners are far more concerned about the ongoing costs of pet ownership and this has slowed rehoming and as a result reduced numbers.

Rehoming

The figures for the number of cats and dogs rehomed are again comparable with the previous year:

129 Cats (2022: 141) The average length of stay is 129 days, those kittens born in the kennels stay a minimum of 63 days. Only one or two pedigrees, but a marked increase in kittens, which may be due to the difficulty accessing neutering facilities during pandemic.

83 Dogs (2022: 58) The average length of stay is 101 days. Border Collie, Corgi, Cocker Spaniel, Dachshunds (Smooth coat), English Bulldog, English Bull Terrier, English Springer Spaniel, French Bulldog, German Shepherd, Husky, Jack Russell Terrier, King Charles Spaniel, Labradoodle, Labrador, Lurcher, Maltease Hunting Dog, Poodle (Miniature), Poodle Standard, Pug,Saluki, Sheltie, Shih Tzu, Staffordshire Bull Terrier, Yorkshire Terrier, Various poodle crosses (labradoodle, cocker poo etc).

63 Other animals (2022: 66) 17 Avian, 6 Exotics (Reptiles), 15 Guineas, 27 Rabbits, 11 Rats and 4 other rodents.

We continue to work closely with the Animal Welfare Officers at Northumberland County Council as well as other rescues in Northumberland and the Borders and nationwide breed specific rescues.

Our Facebook page provides a good reach in order to help find and reunite animals as well as advertise some animals we do not take into kennels (sheep, geese, pigs and alpacas).

The Adoption Mission championed by Pedigree and Whiskas provided 90% of the dog and cat food needed by the kennels this last year, be that donations of food or by way of a grant.

Fundraising

As in previous years there have been numerous events organised to support BARK by local individuals, organisations, companies and schools.

We had runners in several half marathons raising funds for us.

The trend towards more online fundraising continued in the financial year with many successful campaigns on Facebook to raise funds for specific needs (animal equipment, specific animal veterinary costs, specific diets for example).

There were other small locally organised events.

Our annual Plant Sale raised over £9,000. All plants were grown and donated by Chris and Karen of "Your Local Blind Man" who also provided the main prize in the Christmas Raffle which raised a considerable amount. Andrew Smith of Kreative Technology provided all the internet infrastructure and ensure its smooth running during the course or the week of our Plant Sale.

As in previous years BARK received numerous grants and donations with much appreciated continuing support from the Dziniak Trust.

Financial review

The total income for the year amounted to £407,045 (2022: £277,277) of which £6,060 (2022: £nil) had to be used on restricted projects. At the end of the financial year the reserves were £1,661,230 (2022: £1,569,892).

Capital expenditure was £2,106 (2022: £12,031).

Reserves policy
The trustees review the reserves of the charity annually in relation to current and future requirements of the charity. The nature and the level of the reserves held will adequately allow the charity to continue to meet its charitable objectives in the medium term, with liquid funds sufficient to cover over 18 months of charitable expenditure.

Investment policy
£1.08 million has been invested for the long term future security of the charity. The performance of the investments are reviewed on an ongoing basis.

Risk management
The trustees identify and review risks to which the charity is exposed, to ensure appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers being exposed to dangerous animals;
- Exposure to infection and disease; and
- Depletion of reserves though insufficient fundraising.

Procedures are in place to minimise and manage all of these.

Plans for future periods
It is our intention to continue to maintain the kennels to a high standard, to provide a comfortable and warm home for our temporary residents.

Public benefit
In considering the operation, achievements, and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011, and guidance provided by the Charity Commission and the Office of the Scottish Charity Regulator.

Structure, governance and management
The charity is governed by a constitution adopted on 21 January 2000 as amended on 28 September 2000, and by a scheme dated 15 March 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Reavley MRCVS (Chairman)
Mrs J L Landels
Mrs L Scott
Mr L J Pearson FCA (Treasurer)
Mrs S Steven
Mr J Gardiner
Mrs A Ham
Mrs P S J Main (Appointed 13 September 2022)

Recruitment and appointment of trustees
As set out in the Trust Deed there shall be at least six but no more than twelve trustees. Trustees are appointed for a term of three years by resolution of the trustees passed at the Annual General Meeting. After this time trustees may stand for re-election at the Annual General Meeting.

All trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new trustees covering health and safety and animal care and welfare issues.

Organisational structure
The trustees make strategic decisions at regular meetings. The Fund Raising Committee organise regular fund raising events and activities. The BARK shop is run under the supervision of a trustee. Regular reports are made to the trustees at meetings.

Statement of Trustee Responsibilities
The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Acknowledgements
The trustees wish to express their gratitude for the dedicated efforts of our staff, supporters, fundraisers, President, Patrons and in particular the volunteers who give so generously of their time at both the kennels and shop. Without everyone's support it would not be possible to continually improve the care for our temporary residents and carry on our good work. Also to our President William Carrington, who is very supportive.

The Trustee's report was approved by the Board of Trustees on 13 March 2024.

Mr G Reavley MRCVS (Chairman)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BERWICK ANIMAL RESCUE KENNELS

I report to the trustees on my examination of the financial statements of Berwick Animal Rescue Kennels (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

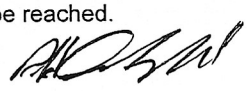
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 other 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.



R. H. Dalgleish
Institute of Chartered Accountants in England and Wales

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 18 March 2024

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	248,896	6,060	254,956	145,443
Charitable activities	3	162,668	-	162,668	124,787
Investments	4	(10,579)	-	(10,579)	7,047
Total income		400,985	6,060	407,045	277,277
Expenditure on:					
Raising funds	5	84,310	-	84,310	64,881
Charitable activities	6	231,511	562	232,073	186,542
Total resources expended		315,821	562	316,383	251,423
Net gains/(losses) on investments	9	676	-	676	-
Net income for the year/ Net movement in funds		85,840	5,498	91,338	25,854
Fund balances at 1 May 2022		1,569,892	-	1,569,892	1,544,038
Fund balances at 30 April 2023		1,655,732	5,498	1,661,230	1,569,892

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure are derived from continuing activities.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
BALANCE SHEET
AS AT 30 APRIL 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	11		141,554		146,925
Investments	12		1,096,722		1,119,157
			1,238,276		1,266,082
Current assets					
Stocks	14	470		510	
Debtors	15	14,419		16,339	
Cash at bank and in hand		421,966		295,688	
		436,855		312,537	
Creditors: amounts falling due within one year	16	(13,901)		(8,727)	
Net current assets			422,954		303,810
Total assets less current liabilities			1,661,230		1,569,892
Income funds					
Restricted funds			5,498		-
Unrestricted funds			1,655,732		1,569,892
			1,661,230		1,569,892

The financial statements were approved by the Trustees on 13 March 2024

Mr G Reavley MRCVS (Chairman)
Trustee

Mr L J Pearson FCA (Treasurer)
Trustee

1 Accounting policies

Charity information

Berwick Animal Rescue Kennels is a charity registered in both England and Scotland, which is governed by a constitution adopted on 21 January 2000 and amended on 28 September 2000 and by a scheme dated 15 March 2005. The registered office is Windmill Way East, Ramparts Business Park, Berwick-upon-Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest and dividends are recognised as income when received.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised on an accrual basis. They are allocated to activities based on actual usage and time spent. Establishment and support costs are all allocated to the activity for the provision of animals, as no other activity uses a significant amount of such facilities.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of it's service.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Leasehold land and buildings	2% Straight line
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Due to the difficulty of assessing fair value for donated goods and the lack of control the Charity has over donations, donated goods are valued at nil cost with the income from these goods recognised at the point of sale.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Donated goods

Gifts of donated goods are included in donations at the estimated cost of the items provided to the charity. Stocks of undistributed donated goods are not valued for balance sheet purposes.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sponsorships	750	-	750	1,500
Legacies receivable	199,134	-	199,134	91,116
General donations and food	34,307	6,060	34,307	33,256
Pet plan commission	3,565	-	3,565	3,007
Friends of BARK	3,324	-	3,324	2,748
Grants	7,000	-	7,000	12,856
Other	816	-	6,876	960
	248,896	6,060	254,956	145,443
For the year ended 30 April 2022	145,443	-		145,443

3 Charitable activities

	2023	2022
	£	£
Collection boxes	2,151	1,124
Events	9,870	14,152
Shop income	125,109	87,090
Rehoming	25,538	22,421
	162,668	124,787

4 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Income from listed investments	20,031	13,269
Revaluation of investments	(32,147)	(7,428)
Interest receivable	1,537	1,206
	(10,579)	7,047

5 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising and publicity		
Shop costs	27,777	20,603
Fundraising costs	889	1,547
Staff costs	43,884	42,731
Fundraising and publicity	72,550	64,881
Investment management	11,760	-
	84,310	64,881

6 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	125,820	113,305
Depreciation and impairment	7,477	8,257
Veterinary fees	55,134	36,006
Repairs and maintenance	3,224	3,105
Rates	1,320	1,067
Insurance	1,429	2,304
Kennels running costs	14,462	4,828
Animal costs	13,405	9,794
Bank charges	1,357	1,272
Sundry expenses	8,445	6,604
	232,073	186,542
	232,073	186,542
Analysis by fund		
Unrestricted funds	231,511	186,542
Restricted funds	562	-
	232,073	186,542

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but, one of them was engaged in his professional capacity as a Chartered Accountant to provide payroll and VAT services to the charity.

Please see Note 19 for further details.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Full-time : Kennels	1	1
Part-time: Kennels	10	9
Part-time: Shop	3	5
	14	15

Employment costs		2023 £	2022 £
Wages and salaries:	Kennels	111,730	101,077
	Shop	41,436	39,310
Social security costs	Kennels	1,575	6,283
	Shop	1,295	1,187
		169,704	156,036

There were no employees whose annual remuneration was £60,000 or more.

9 Net gains/(losses) on investments

	Unrestricted funds	Total
	2023 £	2022 £
Gain/(loss) on sale of investments	676	-

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 May 2022	19,770	151,616	59,716	231,102
Additions	-	-	2,106	2,106
At 30 April 2023	19,770	151,616	61,822	233,208
Depreciation and impairment				
At 1 May 2022	-	40,136	44,041	84,177
Depreciation charged in the year	-	3,032	4,445	7,477
At 30 April 2023	-	43,168	48,486	91,654
Carrying amount				
At 30 April 2023	19,770	108,448	13,336	141,554
At 30 April 2022	19,770	111,480	15,675	146,925

12 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 May 2022	1,119,157
Additions	103,817
Valuation changes	(30,993)
Disposals	(95,259)
At 30 April 2023	1,096,722
Carrying amount	
At 30 April 2023	1,096,722
At 30 April 2022	1,119,157

13 Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,096,722	1,119,157

14 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	470	510

15 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	6,670	11,207
Other debtors	5,299	2,921
Prepayments and accrued income	2,450	2,211
	14,419	16,339

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	10,566	6,532
Accruals and deferred income	3,335	2,195
	13,901	8,727

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2022	Incoming resources	Resources expended	Gains and losses	At 30 April 2023
	£	£	£	£	£
General funds	1,569,892	400,985	(315,821)	676	1,655,732

Previous year:	At 1 May 2021	Incoming resources	Resources expended	Gains and losses	At 30 April 2022
	£	£	£	£	£
General funds	1,544,038	277,277	(251,423)	-	1,569,892

18 **Analysis of net assets between funds**

	Unrestricted fund 2023 £	Restricted fund 2023 £	Total 2023 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:				
Tangible assets	141,554	-	141,554	146,925
Investments	1,096,722	-	1,096,722	1,119,157
Current assets/(liabilities)	422,954	-	422,954	303,810
	1,661,230	-	1,661,230	1,569,892

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Purchase of goods	
	2023	2022
	£	£
L J Pearson FCA	4,428	3,127
	4,428	3,127

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023	2022
	£	£
L J Pearson FCA	-	332

L J Pearson FCA, a trustee, is a Chartered Accountant in private practice. During the year he provided Payroll and VAT services to the Charity. Mr Pearson also provides accountancy and advisory services to the charity which is uncharged, the value of these services during the year were in excess of £3,000.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	£	2023 £	£	2022 £
Donations and legacies				
Sponsorships	750		1,500	
Legacies	199,134		91,116	
Pet Plan commission	3,565		3,007	
General donations and food	34,307		33,256	
Friends of B.A.R.K.	3,324		2,748	
Grants	7,000		12,856	
Other donations and legacies	816		960	
RF Other donations and legacies	6,060		-	
		254,956		145,443
Investment income				
UF Dividends from listed FVTPL trading investments	20,031		13,269	
Bank interest	771		85	
UF Other interest receivable non-operating	766		1,121	
UF Revaluation of investments	(32,147)		(7,428)	
		(10,579)		7,047
Incoming resources from charitable activities				
Collection boxes	2,151		1,124	
Events	9,870		14,152	
Shop income	125,109		87,090	
Re-homing	25,538		22,421	
		162,668		124,787
Total incoming resources		407,045		277,277
Resources expended				
Costs of generating funds				
Costs of generating donations and legacies				
Shop costs	27,777		20,603	
Fundraising costs	889		1,547	
Shop wages	43,884		42,731	
		(72,550)		(64,881)
Investment management costs				
Investment management costs		(11,760)		-
Balance Carried Forward		322,735		212,396

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

	£	2023 £	£	2022 £
Balance Brought Forward		322,735		212,396
Charitable activities				
Wages	125,820		113,305	
Depreciation	7,477		8,257	
Veterinary fees	55,134		36,006	
Repairs and maintenance	3,224		3,105	
Rates	1,320		1,067	
Insurance	1,429		2,304	
Kennels running costs	14,462		4,828	
Animal costs	12,843		9,794	
Bank charges	1,357		1,272	
Sundry expenses	8,445		6,604	
Pedigree feed	562		-	
		(232,073)		(186,542)
Surplus for the Year		**91,338**		**25,854**

BERWICK ANIMAL RESCUE KENNELS

England & Wales - Charity number 1083038

Accounts

Charity registration number 1083038 (England and Wales)

Charity registration number SC038235 (Scotland)

BERWICK ANIMAL RESCUE KENNELS

B.A.R.K.

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Reavley MRCVS (Chairman) Mrs J L Landels Mrs L Scott Mr L J Pearson FCA (Treasurer) Mrs S Steven Mr J Gardiner Mrs A Ham Mrs P S J Main	(Appointed 13 September 2022)
Charity number (England and Wales) **Charity number (Scotland)**	1083038 SC038235	
Registered office	Windmill Way East Rampart Business Park Berwick upon Tweed Northumberland TD15 1TU	
Independent examiner	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
President	Mr W Carrington	
Patrons	Mrs V Currie Mrs K Home-Robertson Mr D Smail Mrs E Nicoll Sir Michael Blake, Bt Mr R Syred Mr B Parsons	
Kennel manageress **Shop executive managers**	Mrs J Ross Mrs L Scott & Mr J Gardiner	
Bankers	Royal Bank of Scotland Bank of Scotland Scottish Widows TSB Paypal	
Solicitors	Sanderson McCreath & Edney Limited Sanderson, McCreath and Edney 4 Quay Walls Berwick upon Tweed Northumberland TD15 1HD	

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
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BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
TRUSTEE'S REPORT
FOR THE YEAR ENDED 30 APRIL 2022

The trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constituition, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The charity's objectives are to relieve the suffering of any animal in need of care and attention, in particular to provide and maintain a rescue home for temporary reception care and treatment of such animals and rehome them wherever possible, generally in North Northumberland and the Eastern Scottish Borders.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Activities
The kennels and the reception centre is run by a manageress supported by regular staff and volunteers. It is maintained to a high standard to ensure the temporary residents enjoy a comfortable, warm and welcoming home.

The charity shop on Marygate in Berwick is run by a manager and dedicated team of staff and volunteers. The donations from supporters keep it well stocked and ensure the income generated helps fund the care of our temporary residents.

Volunteers
Our team of volunteers work in the shop and kennels as well as helping with fund raising during the year. Without them giving so much of their spare time BARK wouldn't be able to maintain the high level of care our temporary residents deserve.

Achievements and performance

Once again, as Chairman of BARK, it is my pleasure to report another successful year for the charity both in rehoming and in providing an efficient and caring service to those who are involved with the charity.

As can be seen below, the Covid 19 pandemic may have passed but the after effects are still evident.

Rehoming

The figures for the number of cats and dogs rehomed are again comparable with the previous year:

141 Cats (2021: 108) Only one or two pedigrees, but a marked increase in kittens, which may be due to the difficulty accessing neutering facilities during the pandemic.

58 Dogs (2021: 73) More pedigree types than previous years including Chihuahua, Akitas Schnauzer, Golden Retrievers, German Shepherd, Dachshund, West Highland Terrier, Pug, Dalmatian, Border Terrier, English Bull Terrier, Cocker Spaniel, Shi Tzu, Border Collie, Jack Russell, Great Dane, Labrador, Rottweiler, Poodle, French Bulldog, Springer Spaniel. An unusually large amount of large x breeds under 1 year needing help.

66 Other animals (2021: 66) The other animals have included rats, bearded dragons, hamsters, guineas, rabbits (an increased in pedigree type rabbits as well as giants was seen), ferret, birds including ring neck parakeets, budgerigars, snakes, tortoise, African grey, conure.

We continue to work closely with the Animal Welfare Officers at Northumberland County Council as well as other rescues in Northumberland and the Borders and nationwide breed specific rescues.

Our Facebook page provides a good reach in order to help find and reunite animals as well as advertise some animals we do not take into kennels (sheep, geese, pigs and alpacas).

Fundraising
At the end of 2021 a trial took place for online sales and although this raised funds it proved unnecessary to continue with this after the full time opening of the shop after previous Covid restrictions.

We had runners in several half marathons raising funds for us.

A new Shop Manager joined us in January 2022 who is very active in promoting BARK and creating awareness of the charity.

The trend towards more online fundraising continued in the financial year with many successful campaigns of Facebook to raise funds for specific needs (animal equipment, specific animal veterinary costs, specific diets for example).

There were other small locally organised events.

Plant sale - due to Covid restrictions this was moved online with timed collections. Over £8,000 was raised. All plants were grown and donated by Chris and Karen of "Your Local Blind Man" who also provided the main prize in the Christmas Raffle which raised a considerable amount. Andrew Smith of Kreative Technology provided all the internet infrastructure and ensured its smooth running during the course of the week of our plant sale.

As in previous years, BARK received several grants and legacies, as detailed in the accounts.

The shop in Marygate continues to consolidate BARK's presence in the town. The quality and quantity of donated goods is amazing. Our staff and volunteers work hard to promote sales, so much so that in 2021/22 shop sales totalled £87,090.

We continue to organise fundraising events, our annual plant sale and raffles raising substantial sums. Events organised by local individuals, organisations and clubs and associations provide welcome and amazing support.

We are always grateful for those who remember BARK in their wills. Legacies provide us with lump sums to continue our work finding homes for our temporary residents.

Financial review
The total income for the year amounted to £277,277 (2021: £1,326,490) of which £nil (2021: £370) had to be used on restricted projects. At the end of the financial year the reserves were £1,569,432 (2021: £1,544,038).

Capital expenditure was £12,031 (2021: £3,740).

Reserves policy
The trustees review the reserves of the charity annually in relation to current and future requirements of the charity. The nature and the level of the reserves held will adequately allow the charity to continue to meet its charitable objectives in the medium term, with liquid funds sufficient to cover over 18 months of charitable expenditure.

Investment policy
£1.08 million has been invested for the long term future security of the charity. The performance of the investments are reviewed on an ongoing basis.

Risk management
The trustees identify and review risks to which the charity is exposed, to ensure appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers being exposed to dangerous animals;
- Exposure to infection and disease; and
- Depletion of reserves though insufficient fundraising.

Procedures are in place to minimise and manage all of these.

Plans for future periods
It is our intention to continue to maintain the kennels to a high standard, to provide a comfortable and warm home for our temporary residents. We need additional space and this is currently under review.

The effect of high inflation and other increase in costs of pet ownership has identified the need for some form of "Pet Food Bank". We are in the process of establishing this type of service for our area.

Public benefit
In considering the operation, achievements, and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011, and guidance provided by the Charity Commission and the Office of the Scottish Charity Regulator.

Structure, governance and management
The charity is governed by a constitution adopted on 21 January 2000 as amended on 28 September 2000, and by a scheme dated 15 March 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Reavley MRCVS (Chairman)
Mrs J L Landels
Mrs L Scott
Mr L J Pearson FCA (Treasurer)
Mrs S Steven
Mr J Gardiner
Mrs A Ham
Mrs P S J Main (Appointed 13 September 2022)

Recruitment and appointment of trustees
As set out in the Trust Deed there shall be at least six but no more than twelve trustees. Trustees are appointed for a term of three years by resolution of the trustees passed at the Annual General Meeting. After this time trustees may stand for re-election at the Annual General Meeting.

All trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new trustees covering health and safety and animal care and welfare issues.

Organisational structure
The trustees make strategic decisions at regular meetings. The Fund Raising Committee organise regular fund raising events and activities. The BARK shop is run under the supervision of a trustee. Regular reports are made to the trustees at meetings.

Statement of Trustee Responsibilities
The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Acknowledgements
The trustees wish to express their gratitude for the dedicated efforts of our staff, supporters, fundraisers, President, Patrons and in particular the volunteers who give so generously of their time at both the kennels and shop. Without everyone's support it would not be possible to continually improve the care for our temporary residents and carry on our good work. Also to our President William Carrington, who is very supportive.

The Trustee's report was approved by the Board of Trustees on 1 March 2023.

Mr G Reavley MRCVS (Chairman)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BERWICK ANIMAL RESCUE KENNELS

I report to the trustees on my examination of the financial statements of Berwick Animal Rescue Kennels (the charity) for the year ended 30 April 2022.

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 and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 (the 2011 Act). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 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 Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 other 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.

R. H. Dalgleish
Institute of Chartered Accountants in England and Wales

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 1 March 2023

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Total 2021 £
Income from:			
Donations and legacies	2	145,443	1,239,126
Charitable activities	3	124,787	57,731
Investments	4	7,047	29,633
Total income		277,277	1,326,490
Expenditure on:			
Raising funds	5	64,881	62,224
Charitable activities	6	186,542	169,472
Total resources expended		251,423	231,696
Net income for the year/ Net movement in funds		25,854	1,094,794
Fund balances at 1 May 2021		1,544,038	449,244
Fund balances at 30 April 2022		1,569,892	1,544,038

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure are derived from continuing activities.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
BALANCE SHEET
AS AT 30 APRIL 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	9		146,925		143,151
Investments	10		1,119,157		1,029,448
			1,266,082		1,172,599
Current assets					
Stocks	12	510		50	
Debtors	13	16,339		4,786	
Cash at bank and in hand		295,688		374,561	
		312,537		379,397	
Creditors: amounts falling due within one year	14	(8,727)		(7,958)	
Net current assets			303,810		371,439
Total assets less current liabilities			1,569,892		1,544,038
Income funds					
Unrestricted funds			1,569,892		1,544,038
			1,569,892		1,544,038

The financial statements were approved by the Trustees on 1 March 2023

Mr G Reavley MRCVS (Chairman)
Trustee

Mr L J Pearson FCA (Treasurer)
Trustee

1 Accounting policies

Charity information
Berwick Animal Rescue Kennels is a charity registered in both England and Scotland, which is governed by a constitution adopted on 21 January 2000 and amended on 28 September 2000 and by a scheme dated 15 March 2005. The registered office is Windmill Way East, Ramparts Business Park, Berwick-upon-Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest is recognised as income when received.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised on an accrual basis. They are allocated to activities based on actual usage and time spent. Establishment and support costs are all allocated to the activity for the provision of animals, as no other activity uses a significant amount of such facilities.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of it's service.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Leasehold land and buildings	2% Straight line
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Due to the difficulty of assessing fair value for donated goods and the lack of control the Charity has over donations, donated goods are valued at nil cost with the income from these goods recognised at the point of sale.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Donated goods

Gifts of donated goods are included in donations at the estimated cost of the items provided to the charity. Stocks of undistributed donated goods are not valued for balance sheet purposes.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Sponsorships	1,500	-	1,500	1,914
Legacies receivable	91,116	-	91,116	1,145,698
General donations and food	33,256	-	33,256	39,407
Pet plan commission	3,007	-	3,007	-
Friends of BARK	2,748	-	2,748	-
Grants	12,856	-	12,856	50,753
Other	960	-	960	1,234
Cats Protections Society	-	-	-	120
	145,443	-	145,443	1,239,126
For the year ended 30 April 2021	1,238,756	370		1,239,126

3 Charitable activities

	2022	2021
	£	£
Collection boxes	1,124	245
Events	14,152	5,504
Shop income	87,090	31,767
Rehoming	22,421	20,215
	124,787	57,731

4 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Income from unlisted investments	13,269	1,261
Revaluation of investments	(7,428)	28,017
Interest receivable	1,206	355
	7,047	29,633

5 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
Fundraising and publicity		
Shop costs	20,603	21,620
Fundraising costs	1,547	107
Staff costs	42,731	40,497
Fundraising and publicity	64,881	62,224
	64,881	62,224

6 Charitable activities

	Total 2022	Total 2021
	£	£
Staff costs	113,305	107,360
Depreciation and impairment	8,257	5,989
Veterinary fees	36,006	25,841
Repairs and maintenance	3,105	3,154
Rates	1,067	791
Insurance	2,304	3,536
Kennels running costs	4,828	9,699
Animal costs	9,794	5,911
Bank charges	1,272	464
Sundry expenses	6,604	6,727
	186,542	169,472
	186,542	169,472

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but, one of them was engaged in his professional capacity as a Chartered Accountant to provide payroll and VAT services to the charity.

Please see Note 16 for further details.

8 **Employees**

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Full-time : Kennels	1	1
Part-time: Kennels	9	9
Part-time: Shop	5	5
	15	15

Employment costs		2022 £	2021 £
Wages and salaries:	Kennels	111,730	101,077
	Shop	41,436	39,310
Social security costs	Kennels	1,575	6,283
	Shop	1,295	1,187
		156,036	147,857

During the year Volunteer support was severely affected by the Pandemic to:

9 volunteers worked in excess of 1,500 hours in the Shop
3 volunteers worked in excess of 600 hours in the Kennels

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 May 2021	19,770	151,616	47,685	219,071
Additions	-	-	12,031	12,031
At 30 April 2022	19,770	151,616	59,716	231,102
Depreciation and impairment				
At 1 May 2021	-	37,104	38,816	75,920
Depreciation charged in the year	-	3,032	5,225	8,257
At 30 April 2022	-	40,136	44,041	84,177
Carrying amount				
At 30 April 2022	19,770	111,480	15,675	146,925
At 30 April 2021	19,770	114,512	8,869	143,151

10 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 May 2021	1,029,448
Additions	97,137
Valuation changes	(7,428)
At 30 April 2022	1,119,157
Carrying amount	
At 30 April 2022	1,119,157
At 30 April 2021	1,029,448

11 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,119,157	1,029,448

12 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	510	50

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	11,207	-
Other debtors	2,921	3,028
Prepayments and accrued income	2,211	1,758
	16,339	4,786

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,532	2,114
Accruals and deferred income	2,195	5,844
	8,727	7,958

15 Analysis of net assets between funds

	Unrestricted fund	Total	Total
	2022	2022	2021
	£	£	£
Fund balances at 30 April 2022 are represented by:			
Tangible assets	146,925	146,925	143,151
Investments	1,119,157	1,119,157	1,029,448
Current assets/(liabilities)	303,810	303,810	371,439
	1,569,892	1,569,892	1,544,038

16 Related party transactions

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

	Purchase of goods	
	2022	2021
	£	£
L J Pearson FCA	3,127	3,403
	3,127	3,403

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022	2021
	£	£
L J Pearson FCA	332	918
	332	918

L J Pearson FCA, a trustee, is a Chartered Accountant in private practice. During the year he provided Payroll and VAT services to the Charity. Mr Pearson also provides accountancy and advisory services to the charity which is uncharged, the value of these services during the year were in excess of £3,000.

BERWICK ANIMAL RESCUE KENNELS

England & Wales - Charity number 1083038

Accounts

Charity Registration No. 1083038 (England and Wales)

Charity Registration No. SC038235 (Scotland)

BERWICK ANIMAL RESCUE KENNELS

B.A.R.K.

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Reavley MRCVS (Chairman) Mrs J L Landels Mrs L Scott Mr L J Pearson FCA (Treasurer) Mrs S Steven Mr J Gardiner Mrs A Ham
Charity number (England and Wales)	1083038
Charity number (Scotland)	SC038235
Registered office	Windmill Way East Rampart Business Park Berwick upon Tweed Northumberland TD15 1TU
Auditor	Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
President	Mr W Carrington
Patrons	Mrs V Currie Mrs K Home-Robertson Mr D Smail Mrs E Nicoll Sir Michael Blake, Bt Mr Richard Syred Mr Brian Parsons
Kennel manageress	Mrs J Ross
Shop executive manageress	Mrs L Scott
Bankers	Royal Bank of Scotland Bank of Scotland Scottish Widows TSB Paypal
Solicitors	Sanderson McCreath & Edney Limited Sanderson, McCreath and Edney 4 Quay Walls Berwick upon Tweed Northumberland TD15 1HD

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
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BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
TRUSTEE'S REPORT
FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their annual report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constituition, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The charity's objectives are to relieve the suffering of any animal in need of care and attention, in particular to provide and maintain a rescue home for temporary reception care and treatment of such animals and rehome them wherever possible, generally in North Northumberland and the Eastern Scottish Borders.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission and the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Activities
The kennels and the reception centre is run by a manageress supported by regular staff and volunteers. It is maintained to a high standard to ensure the temporary residents enjoy a comfortable, warm and welcoming home.

The charity shop on Marygate in Berwick is run by a dedicated team of staff and volunteers. The donations from supporters keep it well stocked and ensure the income generated helps fund the care of our temporary residents.

Volunteers
Our team of volunteers work in the shop and kennels as well as helping with fund raising during the year. Without them giving so much of their spare time BARK wouldn't be able to maintain the high level of care our temporary residents deserve.

Achievements and performance

Once again, as Chairman of BARK, it is my pleasure to report another successful year for the charity both in rehoming and in providing an efficient and caring service to those who are involved with the charity.

The restrictions placed on us by the Covid 19 pandemic have imposed unusual conditions on the running of the kennels and have led to the closing of he charity shop for long periods.

The escalation in demand for new pets during this period will I am sure have a knock on effect on the importance of our charity over the next few years.

Charitable

The figures for the number of cats and dogs rehomed are again comparable with the previous year:

108 Cats (2020: 150)
73 Dogs (2020: 140)
66 Other animals (2020: 66)

The other animals have included gerbils, hamsters, chinchillas, geckos, bearded dragons, guinea pigs, rabbits, ferrets, tortoises and snakes.

The figures for animals rehomed are markedly down in the previous period, mainly due to Covid restrictions. The request for taking animals for rehoming were also down. However there were two cruelty cases to deal with and two puppy "farms" with over ten dogs in each of the latter cases.

Covid brought its problems with rehoming but the animals benefited from the quiet of the kennels along with extra attention and targeted training.

Additionally 44 stray animals were returned to their owners or ultimately rehomed after being lost. Animals come in from a wide area both North and South of the Border. The kennels continued to be able to take in and rehome under animal welfare guidelines but under very specific and strict boundaries. No animals were turned away during this period.

Animals go out to within an area where we could reasonably do home checks which includes support from other rescues/volunteers outside normal area for home checks. Some animals have gone further afield where we are confident they will not need regular ongoing support for health or behavioural issues.

Our thanks go out to the kennels manageress, staff and volunteers who have worked so hard in this difficult year.

Fundraising
The shop on Marygate continues to consolidate BARK's presence in the town. The quality and quantity of goods donated is unrelenting and amazing. The number of potential customers entering the shop is still outstanding despite the impact of Covid-19 restrictions. The takings for 2020/21 were £31,767, compared to £67,194 for the previous year, a decrease reflecting the general fall in charity shop sales nationally and the effect of Covid-19 restrictions.

Lynda Scott (Trustee) works with the enthusiastic and hardworking team of staff and volunteers. Our thanks go to Lynda for all the effort and hard work she has given to the shop.

Face to face fundraising has not been possible throughout the year so much of it has had to be done "virtually". This included our Christmas raffle, Pet show and Facebook. "Tiggy" a rescued dog who appeared on national television also generated a large public response through donations.

We continued to benefit from events organised by other groups who support BARK in many ways for which we are very grateful. The majority of the food used to feed the animals is also regularly donated by the public.

Whilst we have been fortunate over the years to be the beneficiary of legacies from various estates, our income and reserves took a major boost this year with a legacy of just over £1 million from a local resident, all as detailed in the Accounts. This money has been invested for the long term future security of the charity.

Financial review
The total income for the year amounted to £1,239,126 (2020: £235,701) of which £370 (2020: £2,620) had to be used on restricted projects. At the end of the financial year the reserves were £1,544,38 (2019: £449,244).

Capital expenditure was £3,740 (2020: £155).

Reserves policy
The trustees review the reserves of the charity annually in relation to current and future requirements of the charity. The nature and the level of the reserves held will adequately allow the charity to continue to meet its charitable objectives in the medium term, with liquid funds sufficient to cover over 18 months of charitable expenditure.

Investment policy
£1 million has been invested for the long term future security of the charity. The performance of the investments are reviewed on an ongoing basis.

Risk management
The trustees identify and review risks to which the charity is exposed, to ensure appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers being exposed to dangerous animals;
- Exposure to infection and disease; and
- Depletion of reserves though insufficient fundraising.

Procedures are in place to minimise and manage all of these.

Plans for future periods
It is our intention to continue to maintain the kennels to a high standard, providing modern and comfortable accommodation. The refurbishment of our current cat facilities to ensure light and airy accommodation, with good ventilation, and easily cleanable surfaces, is still under consideration.

Public benefit
In considering the operation, achievements, and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011, and guidance provided by the Charity Commission and the Office of the Scottish Charity Regulator.

Structure, governance and management
The charity is governed by a constitution adopted on 21 January 2000 as amended on 28 September 2000, and by a scheme dated 15 March 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Reavley MRCVS (Chairman)
Mr T Stebbing (Resigned 30 April 2021)
Mrs J L Landels
Mrs L Scott
Mr L J Pearson FCA (Treasurer)
Mrs S Steven
Mr J Gardiner
Mrs A Ham

Recruitment and appointment of trustees
As set out in the Trust Deed there shall be at least six but no more than twelve trustees. Trustees are appointed for a term of three years by resolution of the trustees passed at the Annual General Meeting. After this time trustees may stand for re-election at the Annual General Meeting.

All trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new trustees covering health and safety and animal care and welfare issues.

Organisational structure
The trustees make strategic decisions at regular meetings. The Fund Raising Committee organise regular fund raising events and activities. The BARK shop is run under the supervision of a trustee. Regular reports are made to the trustees at meetings.

Statement of Trustee's responsibilities

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales and in Scotland, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

Acknowledgements

The trustees wish to express their gratitude for the dedicated efforts of our staff, supporters, fundraisers, President, Patrons and in particular the volunteers who give so generously of their time at both the kennels and shop. Without everyone's support it would not be possible to continually improve the care for our temporary residents and carry on our good work. Also to our President William Carrington, who is very supportive.

The Trustee's report was approved by the Board of Trustees on 16 February 2021.

.....

Mr G Reavley MRCVS (Chairman)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF BERWICK ANIMAL RESCUE KENNELS

Opinion

We have audited the financial statements of Berwick Animal Rescue Kennels (the 'charity') for the year ended 30 April 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee's report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustee's responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non- compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including legislation such as the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, The Charity (Accounts and Reports) Regulations 2008 and The Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting current year legal expenditure; and
- identified laws and regulations of particular relevance were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, including any fraud associated with revenue recognition, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- traced a sample of sales transactions from source documentation to nominal ledgers; and
- evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims against the company; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Greaves West & Ayre (Senior Statutory Auditor)
for and on behalf of Greaves West & Ayre

16 FEBRUARY 2022

Chartered Accountants
Statutory Auditor

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Greaves West & Ayre is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	1,238,756	370	1,239,126	122,862
Charitable activities	3	57,731	-	57,731	112,770
Investments	4	1,616	-	1,616	69
Total income		1,298,103	370	1,298,473	235,701
Expenditure on:					
Raising funds	5	62,224	-	62,224	64,447
Charitable activities	6	169,058	414	169,472	168,631
Total resources expended		231,282	414	231,696	233,078
Net gains/(losses) on investments	10	28,017	-	28,017	-
Net incoming/(outgoing) resources before transfers		1,094,838	(44)	1,094,794	2,623
Gross transfers between funds		(44)	44	-	-
Net movement in funds		1,094,794	-	1,094,794	2,623
Fund balances at 1 May 2020		449,244	-	449,244	446,621
Fund balances at 30 April 2021		1,544,038	-	1,544,038	449,244

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure are derived from continuing activities.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
BALANCE SHEET
AS AT 30 APRIL 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**11**		143,151		145,400
Investments	**12**		1,029,448		-
			1,172,599		145,400
Current assets					
Stocks	**14**	50		50	
Debtors	**15**	4,786		19,066	
Cash at bank and in hand		374,561		289,257	
		379,397		308,373	
Creditors: amounts falling due within one year	**16**	(7,958)		(4,529)	
Net current assets			371,439		303,844
Total assets less current liabilities			1,544,038		449,244
Income funds					
Unrestricted funds			1,544,038		449,244
			1,544,038		449,244

The financial statements were approved by the Trustees on 16 February 2022

.....
Mr G Reavley MRCVS (Chairman)
Trustee

.....
Mr L J Pearson FCA (Treasurer)
Trustee

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 APRIL 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		1,088,860		(4,042)
Investing activities					
Purchase of tangible fixed assets		(3,740)		(155)	
Purchase of investments		(1,000,000)		-	
Investment income received		184		69	
Net cash used in investing activities			(1,003,556)		(86)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			85,304		(4,128)
Cash and cash equivalents at beginning of year			289,257		293,385
Cash and cash equivalents at end of year			374,561		289,257

1 Accounting policies

Charity information

Berwick Animal Rescue Kennels is a charity registered in both England and Scotland, which is governed by a constitution adopted on 21 January 2000 and amended on 28 September 2000 and by a scheme dated 15 March 2005. The registered office is Windmill Way East, Ramparts Business Park, Berwick-upon-Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest is recognised as income when received.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised on an accrual basis. They are allocated to activities based on actual usage and time spent. Establishment and support costs are all allocated to the activity for the provision of animals, as no other activity uses a significant amount of such facilities.

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of it's service.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Leasehold land and buildings	2% Straight line
Plant and equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Due to the difficulty of assessing fair value for donated goods and the lack of control the Charity has over donations, donated goods are valued at nil cost with the income from these goods recognised at the point of sale.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Donated goods

Gifts of donated goods are included in donations at the estimated cost of the items provided to the charity. Stocks of undistributed donated goods are not valued for balance sheet purposes.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Sponsorships	1,914	-	1,914	1,520
Legacies receivable	1,145,698	-	1,145,698	65,717
General donations and food	39,407	-	39,407	13,671
Pet plan commission	-	-	-	2,844
Friends of BARK	-	-	-	3,911
Grants	50,753	-	50,753	2,000
Other	984	250	1,234	33,079
Cats Protections Society	-	120	120	120
	1,238,756	370	1,239,126	122,862
For the year ended 30 April 2020	120,242	2,620		122,862

3 Charitable activities

	2021	2020
	£	£
Collection boxes	245	1,080
Events	5,504	14,658
Shop income	31,767	67,194
Rehoming	20,215	29,838
	57,731	112,770

4 Investments

	Unrestricted funds	Total
	2021	2020
	£	£
Income from unlisted investments	1,261	-
Interest receivable	355	69
	1,616	69

5 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising and publicity		
Shop costs	21,620	26,592
Fundraising costs	107	750
Staff costs	40,497	37,105
Fundraising and publicity	62,224	64,447
	62,224	64,447

6 Charitable activities

	Total 2021	Total 2020
	£	£
Staff costs	107,360	98,505
Depreciation and impairment	5,989	5,728
Veterinary fees	25,841	29,261
Repairs and maintenance	3,154	7,192
Rates	791	1,342
Insurance	3,536	4,494
Kennels running costs	9,699	11,878
Animal costs	5,911	8,004
Bank charges	464	118
Sundry expenses	6,727	2,109
	169,472	168,631
	169,472	168,631
Analysis by fund		
Unrestricted funds	169,058	163,561
Restricted funds	414	5,070
	169,472	168,631

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	£	£
Audit of the charity's annual accounts	5,000	-
Non-audit services		
All other non-audit services	-	600

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full-time : Kennels	1	1
Part-time: Kennels	9	8
Part-time: Shop	5	5
	15	14

Employment costs		2021 £	2020 £
Wages and salaries:	Kennels	101,077	94,610
	Shop	39,310	36,173
Social security costs	Kennels	6,283	3,895
	Shop	1,187	932
		147,857	135,610

During the year:
18 volunteers worked in excess of 3,000 hours in the shop
14 volunteers worked in excess of 3,600 hours in the kennels

There were no employees whose annual remuneration was £60,000 or more.

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2021 £	2020 £
Revaluation of investments	28,017	-

11 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 May 2020	19,770	151,616	43,945	215,331
Additions	-	-	3,740	3,740
At 30 April 2021	19,770	151,616	47,685	219,071
Depreciation and impairment				
At 1 May 2020	-	34,072	35,859	69,931
Depreciation charged in the year	-	3,032	2,957	5,989
At 30 April 2021	-	37,104	38,816	75,920
Carrying amount				
At 30 April 2021	19,770	114,512	8,869	143,151
At 30 April 2020	19,770	117,544	8,086	145,400

12 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 May 2020	-
Additions	1,000,000
Valuation changes	29,448
At 30 April 2021	1,029,448
Carrying amount	
At 30 April 2021	1,029,448
At 30 April 2020	-

13 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,029,448	-

14 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	50	50

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	3,028	17,396
Prepayments and accrued income	1,758	1,670
	4,786	19,066

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,114	-
Accruals and deferred income	5,844	4,529
	7,958	4,529

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 May 2020	Incoming resources	Resources expended	Transfers	Balance at 30 April 2021
	£	£	£	£	£
Veterinary fees	-	370	(414)	44	-
	-	370	(414)	44	-

18 Analysis of net assets between funds

	Unrestricted fund 2021	Restricted fund 2021	Total 2021	Total 2020
	£	£	£	£
Fund balances at 30 April 2021 are represented by:				
Tangible assets	143,151	-	143,151	145,400
Investments	1,029,448	-	1,029,448	-
Current assets/(liabilities)	371,439	-	371,439	303,844
	1,544,038	-	1,544,038	449,244

19 Related party transactions

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

	Purchase of goods	
	2021	2020
	£	£
L J Pearson FCA	3,403	2,976
	3,403	2,976

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2021	2020
	£	£
L J Pearson FCA	918	948
	918	948

L J Pearson FCA, a trustee, is a Chartered Accountant in private practice. During the year he provided Payroll and VAT services to the Charity. Mr Pearson also provides accountancy and advisory services to the charity which is uncharged, the value of these services during the year were in excess of £3,000.

20 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	1,094,794	2,623
Adjustments for:		
Investment income recognised in statement of financial activities	(1,616)	(69)
Fair value gains and losses on investments	(28,017)	-
Depreciation and impairment of tangible fixed assets	5,989	5,728
Movements in working capital:		
Decrease/(increase) in debtors	14,280	(11,204)
Increase/(decrease) in creditors	3,429	(1,120)
Cash generated from/(absorbed by) operations	1,088,859	(4,042)

21 Analysis of changes in net funds

The charity had no debt during the year.

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	£	2021 £	£	2020 £
Donations and legacies				
Sponsorships	1,914		1,520	
Legacies	1,145,698		65,717	
Pet Plan commission	-		2,844	
General donations and food	39,407		13,671	
Friends of B.A.R.K.	-		3,911	
Grants	50,753		2,000	
Other donations and legacies	984		30,579	
Cats Protection Society	120		120	
NCC Vet Fees	250		-	
Pet plan commission	-		2,500	
		1,239,126		122,862
Investment income				
UF Dividends from unlisted FVTPL trading investments	1,261		-	
Bank interest	185		69	
UF Other interest receivable non-operating	170		-	
		1,616		69
Incoming resources from charitable activities				
Collection boxes	245		1,080	
Events	5,504		14,658	
Shop income	31,767		67,194	
Re-homing	20,215		29,838	
		57,731		112,770
Total incoming resources		1,298,473		235,701
Resources expended				
Costs of generating funds				
Costs of generating donations and legacies				
Shop costs	21,620		26,592	
Fundraising costs	107		750	
Shop wages	40,497		37,105	
		(62,224)		(64,447)
Balance Carried Forward		1,236,249		171,254

BERWICK ANIMAL RESCUE KENNELS
B.A.R.K.
DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

	£	to 30 April 2021 £	£	to 30 April 2020 £
Balance Brought Forward		1,236,249		171,254
Charitable activities				
Wages	107,360		98,505	
Depreciation	5,989		5,728	
Veterinary fees	25,427		26,641	
Repairs and maintenance	3,154		7,192	
Rates	791		592	
Insurance	3,536		3,794	
Kennels running costs	9,699		10,878	
Animal costs	5,911		8,004	
Bank charges	464		118	
Sundry expenses	6,727		2,109	
Veterinary fees	414		2,620	
Volunteer costs	-		750	
Rabbit run	-		700	
Isolation facility	-		1,000	
		(169,472)		(168,631)
Surplus for the Year		**1,094,794**		**2,623**