

Company registration number: 07345762

Charity registration number: 1142968

K9 Focus Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

K9 Focus Ltd

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K9 Focus Ltd

Reference and Administrative Details

Trustees	Mr I Barnes
	Mrs S Barnes
	Mr P Holmes
	Mrs L Hall
	Mr N Hall
	Ms C Sampson
Secretary	Mrs L Hall
Charity Registration Number	1142968
Company Registration Number	07345762
Registered Office	The charity is incorporated in England and Wales.
	Shepherds View St. Giles
	Torrington
	Devon EX38 7JU
Independent Examiner	Westcotts (SW) LLP
	47 Boutport Street
	Barnstaple
	Devon EX31 1SQ

K9 Focus Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

Structure, governance and management

K9 Focus Limited is a charitable company limited by guarantee, incorporated on 13 August 2010 and registered with the Charity Commission on 19 July 2011. The charity was established under a memorandum of association dated 13 August 2010 which establishes the objectives and powers of the charitable company and is governed by its articles of association.

Appointment of Trustees

Each year the Charity reviews the current Trustees to ensure that they have the appropriate skill set to best meet the needs of the organization. Trustees are generally (but not solely) appointed from within the existing volunteer group as it is felt that they have the best understanding of the aims and objectives of the charity. Short-listing and interviews take place against agreed criteria. Interviews are carried out by a small panel of existing trustees, and each candidate is asked similar questions to ensure a fair and objective approach. Notes are kept of each interview.

Before appointing a new trustee the trustee board will make sure it is acting within the law, in accordance with the charity's governing document, and that the prospective trustee is not disqualified from being a trustee. Prospective trustees will be asked about any conflict of interest before being appointed. Trustee appointments will be voted on and confirmed by the existing board. All new Trustees will undertake training to ensure that they are aware of their legal responsibilities.

Objectives and Activities

The charity's objectives as set out in its memorandum are as follows; (1) The provision of care and shelter for stray, neglected and unwanted Dogs together with companion animals of all kinds and the protection of animals from ill-usage, cruelty and suffering (2) to provide medical treatment and endeavour to find suitable homes for such animals (3) to advance the education of the public in matters pertaining to animal welfare in general

Public Benefit

The Trustees consider that the objectives of the charity, as stated above, comply with the Charity Commission Public Benefit requirements, The Trustees agree that the requirement for due regard to the public benefit guidance have been satisfied.

K9 Focus Ltd

Trustees' Report

Achievements and Performance

As reported in previous years the impact of Covid on the dog population was massive with so many people purchasing dogs who quite frankly had never previously thought about owning one let alone having an understanding of their needs. Most rescues, including ourselves subsequently saw the fall out from this increase in ownership when individuals realised that once going back to work they really didn't have time to provide the welfare needs of their newly acquired pets resulting in so many being surrendered. Not only were the dogs being surrendered but many had behavioural issues which meant they were increasingly difficult to rehome resulting in nearly all kennels becoming full to capacity. Several years down the line it was felt that this crisis would lessen and surrenders would ease however this really hasn't been the case with actual requests to take dogs in has, if anything, increased. For K9focus with the closure of its own onsite kennels this has proved to be an extremely challenging year working on a 'home to home' and foster basis only. It has meant that the rescue has been unable to help as many dogs as it would like simply due to the lack of experienced fosterers and dogs which quite frankly are unsuitable to be placed straight into a home placing the fosterer/adopter at risk due to behavioural issues. Normally these types of dogs would be placed in kennels allowing them time to be fully assessed with a training plan put in place. The number of dogs being rehomed has been at an all time low (35) and has obviously had a major effect on our adoption fee income. This has been magnified by the vast majority of dogs being entire and needing to be neutered – a perfect storm when coupled with vastly increasing vet bills.

Future Plans

We have recently been made aware of a large, well established rescue has decided to close their doors which we anticipate will have a major impact on animal rehoming and welfare within North Devon. The charity not only undertakes rehoming of animals but also provides a subsidised veterinary clinic which is also going to close. While the rescue does undertake rehoming of dogs their main area of rescue is for cats and wildlife. While K9focus does not have the capacity or experience to help with wildlife it has made the decision that from 1st September 2024 it will now offer rehoming services for cats – again operating on a home to home and foster basis only.

Conclusion

As always we end by stating that we have no doubt the next 12 months will bring a set of challenges for us to face but we feel we are in a strong position with an increased team of volunteers to meet these and continue to provide the rescue help needed in the area.

Our last word, as always, is to thank our team of volunteers who work year in and year out to support the rescue and organise our much needed fundraising events. Without them the rescue simply would not exist and so we say a massive thank you to them.

K9 Focus Ltd

Trustees' Report

Financial review

During the year, the charity received income totalling £67,534 (2023: £32,435). Income from donations and legacies has increased from £26,282 to £56,283. Expenditure totalled £51,903 (2023: £58,115).

As at 31 August 2024, the total reserves held by the charity were £46,568 compared with £30,937 as at 31 August 2023. As at 31 August 2023, restricted funds totalling £811 were held (2023: £1,359), all other funds were unrestricted.

Reserves Policy

The charity aims to hold at least 3 months of their average monthly expenditure. As at 31 August 2024, the charity was holding free reserves totalling £27,584, this represented 7 months of expenditure.

Statement of trustees' responsibilities

The trustees (who are also the directors of K9 Focus Ltd for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

K9 Focus Ltd

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 15/05/2025 and signed on its behalf by:

Lynne Hall **Lynne Hall**
Mrs L Hall
Company secretary and trustee

Digitally signed by Lynne Hall
DN: cn=Lynne Hall, c=GB,
o=K9focus,
email=lynne@k9focus.co.uk
Date: 2025.05.15 12:03:55 +0100

K9 Focus Ltd

Independent Examiner's Report to the trustees of K9 Focus Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

1. accounting records were not kept in respect of K9 Focus Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Catherine Williams FCA DChA
Independent Examiner
Westcotts (SW) LLP
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 15th May 2025

K9 Focus Ltd

Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	51,283	5,000	56,283	26,282
Charitable activities	4	6,945	-	6,945	2,335
Other trading activities	5	4,208	-	4,208	3,778
Investment income	6	98	-	98	40
Total income		<u>62,534</u>	<u>5,000</u>	<u>67,534</u>	<u>32,435</u>
Expenditure on:					
Charitable activities	7	<u>(50,544)</u>	<u>(1,359)</u>	<u>(51,903)</u>	<u>(58,115)</u>
Total expenditure		<u>(50,544)</u>	<u>(1,359)</u>	<u>(51,903)</u>	<u>(58,115)</u>
Net income/(expenditure)		11,990	3,641	15,631	(25,680)
Transfers between funds		<u>4,189</u>	<u>(4,189)</u>	<u>-</u>	<u>-</u>
Net movement in funds		16,179	(548)	15,631	(25,680)
Reconciliation of funds					
Total funds brought forward		<u>29,578</u>	<u>1,359</u>	<u>30,937</u>	<u>56,617</u>
Total funds carried forward	16	<u>45,757</u>	<u>811</u>	<u>46,568</u>	<u>30,937</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

The notes on pages 9 to 18 form an integral part of these financial statements.

K9 Focus Ltd

(Registration number: 07345762)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	18,173	23,043
Current assets			
Debtors	13	-	5,113
Cash at bank and in hand	14	30,145	4,281
		30,145	9,394
Creditors: Amounts falling due within one year	15	(1,750)	(1,500)
Net current assets		28,395	7,894
Net assets		46,568	30,937
Funds of the charity:			
Restricted income funds			
Restricted funds		811	1,359
Unrestricted income funds			
Unrestricted funds		45,757	29,578
Total funds	16	46,568	30,937

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on and signed on their behalf by:

Lynne Hall

Digitally signed by Lynne Hall
DN: cn=Lynne Hall, c=GB,
o=K9focus,
email=lynne@k9focus.co.uk
Date: 2025.05.15 12:05:00 +01'00'

Mrs L Hall
Company secretary and trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Shepherds View St. Giles
Torrington
Devon
EX38 7JU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

K9 Focus Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements have been prepared in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% straight line
Motor vehicles	25% reducing balance
Equipment	20% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations	31,790	5,000	36,790
Grants	12,341	-	12,341
Gift aid reclaimed	7,152	-	7,152
	<u>51,283</u>	<u>5,000</u>	<u>56,283</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations	25,082	-	25,082
Grants	-	1,200	1,200
	<u>25,082</u>	<u>1,200</u>	<u>26,282</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Adoption Fees	<u>6,945</u>	<u>6,945</u>
	Unrestricted funds General £	Total 2023 £
Adoption Fees	<u>2,335</u>	<u>2,335</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Sponsorship	4,208	4,208
	Unrestricted funds General £	Total 2023 £
Sponsorship	3,879	3,879
Boarding and daycare facilities	(101)	(101)
	3,778	3,778

6 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	98	98
	Unrestricted funds General £	Total 2023 £
Interest receivable on bank deposits	40	40

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

7 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable Activities		30,329	1,359	31,688
Allocated support costs	8	20,215	-	20,215
		<u>50,544</u>	<u>1,359</u>	<u>51,903</u>
		Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable Activities		36,924	341	37,265
Allocated support costs	8	20,850	-	20,850
		<u>57,774</u>	<u>341</u>	<u>58,115</u>

8 Analysis of support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Legal fees	2,263	2,156
Office costs	6,901	3,090
Finance costs	275	259
Subscription costs	758	537
Depreciation	9,059	11,043
Telephone costs	959	1,166
Interest	-	2,599
	<u>20,215</u>	<u>20,850</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year, no interest was received by the Trustees on loans to the company (2023: interest totalling £2,599 received by 1 Trustee).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

During the year, the charity did not employ any staff (2023 Nil)

11 Independent examiner's fees

	2024	2023
	£	£
Examination of the financial statements	<u>2,050</u>	<u>2,100</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

12 Tangible fixed assets

	Equipment £	Motor vehicles £	Plant & Machinery £	Total £
Cost				
At 1 September 2023	8,692	33,219	38,689	80,600
Additions	-	-	4,189	4,189
At 31 August 2024	<u>8,692</u>	<u>33,219</u>	<u>42,878</u>	<u>84,789</u>
Depreciation				
At 1 September 2023	8,530	22,709	26,318	57,557
Charge for the year	-	2,628	6,431	9,059
At 31 August 2024	<u>8,530</u>	<u>25,337</u>	<u>32,749</u>	<u>66,616</u>
Net book value				
At 31 August 2024	<u>162</u>	<u>7,882</u>	<u>10,129</u>	<u>18,173</u>
At 31 August 2023	<u>162</u>	<u>10,510</u>	<u>12,371</u>	<u>23,043</u>

13 Debtors

	2024 £	2023 £
VAT recoverable	-	1,207
Other debtors	-	3,906
	<u>-</u>	<u>5,113</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>30,145</u>	<u>4,281</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,750</u>	<u>1,500</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

16 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds					
General Funds	29,578	62,534	(50,544)	4,189	45,757
Restricted funds					
Groundworks	500	-	(500)	-	-
ADCH - Adoption Programme	859	-	(859)	-	-
Kennel donation	-	5,000	-	(4,189)	811
	<u>1,359</u>	<u>5,000</u>	<u>(1,359)</u>	<u>(4,189)</u>	<u>811</u>
Total funds	<u>30,937</u>	<u>67,534</u>	<u>(51,903)</u>	<u>-</u>	<u>46,568</u>
	Balance at 1 September 2022 £	Incoming resources £	Resources expended £		Balance at 31 August 2023 £
Unrestricted funds					
General Funds	56,117	31,235	(57,774)		29,578
Restricted funds					
Groundworks	500	-	-		500
ADCH - Adoption Programme	-	1,200	(341)		859
	<u>500</u>	<u>1,200</u>	<u>(341)</u>		<u>1,359</u>
Total funds	<u>56,617</u>	<u>32,435</u>	<u>(58,115)</u>		<u>30,937</u>

The specific purposes for which the funds are to be applied are as follows:

The Groundworks donation was received towards the repainting of the kitchen.

ADCH - Adoption Programme - these funds were received towards food purchases

Kennel donation - during the year, £5,000 was received towards the cost of a new kennel. The expenditure incurred during the year has been included within fixed assets and the expenditure has been transferred to unrestricted funds as the restriction has been lifted by the purchase of the kennel.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2024

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	18,173	-	18,173
Current assets	29,334	811	30,145
Current liabilities	(1,750)	-	(1,750)
Total net assets	<u>45,757</u>	<u>811</u>	<u>46,568</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	23,043	-	23,043
Current assets	8,035	1,359	9,394
Current liabilities	(1,500)	-	(1,500)
Total net assets	<u>29,578</u>	<u>1,359</u>	<u>30,937</u>

18 Related party transactions

As at 31 August 2024, £Nil was owed by the Trustees to the charity (2023: £3,906).