

K9 Rescue

England & Wales · Charity number 1152283

Details

Other names	K9-RESCUE LTD, K9 Rescue International
Status	Registered
Legal form	Charitable company
Company number	08043935
Registered	2013-06-04
Register	View on the Charity Commission register

Contact

Address	71-75 Shelton Street Covent Garden London WC2H 9JQ
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Website	www.k9-rescue.org.uk/

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS." "TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS." **ACTIVITIES:** OFFERING SHELTER OR SANCTUARY FOR ANIMALS WHICH ARE IN NEED OF MEDICAL ATTENTION; PROVIDING MEDICAL TREATMENT FOR ANIMALS; ACTIVELY SEEKING NEW HOMES FOR "RESCUED" ANIMALS.

Activities: Activities: offering shelter or sanctuary for animals which are in need of medical attention; providing medical treatment for animals; actively seeking new homes for "rescued" animals.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Bulgaria
- Macedonia
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£51,098	£55,246	-	-
2024-04-30	£43,151	£48,894	-	-
2023-04-30	£33,515	£28,674	-	-
2022-04-30	£27,693	£29,371	-	-
2021-04-30	£20,651	£21,589	-	-

Trustees

Name	Role	Appointed
BRIAN JONES		2012-04-24
DARREN MOXEY		2013-04-18
MICHELLE JONES		2013-04-18

Accounts



Trustees' Annual Report and Unaudited Financial Statements
for the year ended 30 April 2025



Charity Registration No. 1152283
Company Registration No. 8043935 (England and Wales)

K9 Rescue Legal and Administrative Information

Charity number:

1152283

Company number:

8043935

Registered office:

71-75 Shelton Street
Covent Garden
London
WC2H9JQ

The charity is also known as "K9 Rescue International"

Trustees:

Trustees who served during the year, and up to the date of this report, were as follows:

Mr B Jones
Mrs M Jones
Mr D Moxey

Directors:

Mr B Jones
Mrs M Jones

Secretary:

Mrs M Jones

Accountants:

Griffiths Marshall
20 Newerne Street
Lydney
Gloucestershire
GL15 5RA

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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 Companies Act 2006 and "Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives & Activities

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



K9 Rescue's purposes as set out in the objects contained in the company's memorandum of association are:

- For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The activities of the charity are to offer shelter or sanctuary for animals who are in need of medical attention; providing medical treatment for animals; actively seeking new homes for rescued animals.



Delivering our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



The focus of our work

Our main objectives for the year focused on **the rescue, rehabilitation, and protection of abandoned and at-risk dogs** in crisis. Key areas included:

- **Launching preventative welfare initiatives** – Beginning our sterilization programme in Ukraine, targeting yard and chain dogs to prevent future suffering and the dumping of unwanted litters.
- **Delivering essential food and supplies** – Increasing aid to stray and shelter animals in crisis in Ukraine and North Macedonia.
- **Providing critical veterinary support** – Helping shelters and volunteers cover life-saving treatment for severely injured or ill dogs, requiring intensive care that would otherwise be beyond their means.
- **Raising awareness and advocacy** – Highlighting the plight of animals in crisis, including hosting the London premiere of War Tails, which showcased the impact of conflict on animals in a war zone.
- **Rehabilitating traumatized rescue dogs** – Providing long-term care and decompression for foreign rescue dogs struggling to adapt to life in the UK, offering a tranquil, supportive environment.
- **Supporting grassroots rescues** – Offering mentorship, fundraising assistance, and digital support to start-up organisations.

Through these efforts, K9 Rescue has delivered both immediate relief and lasting change, guided by our commitment to **make every pound count** to deliver the greatest possible impact for animals in need.



K9 Rescue is a UK-registered charity dedicated to protecting abandoned and at-risk dogs in some of the world's most challenging environments. What began as a small group of volunteers helping street dogs in Bulgaria in 2006 has grown into an international rescue and welfare organisation working across conflict zones and underserved communities.

Early Milestones & Achievements

Some of our early achievements laid the foundation for K9 Rescue's mission and impact:

Hands-on rescue and rehabilitation

- From our beginnings in Bulgaria, we rescued critically injured and ill street dogs, providing specialist veterinary care and rehabilitation so they could recover and find loving homes across Europe.

Supporting grassroots rescues

- We helped new rescue groups establish themselves with guidance, fundraising support, and digital infrastructure, ensuring small organisations could grow sustainably.

Population control through sterilization

- Early Trap-Neuter-Return (TNR) initiatives helped reduce street dog populations humanely, preventing unnecessary suffering.

Emergency response for rescuers in crisis

- We stepped in to care for dogs whose guardians were critically ill or unable to continue, ensuring every dog found a safe and loving home.

Rehoming dogs from hoarding and neglect

- We coordinated volunteer networks to rescue dogs from overcrowded or unsanitary facilities, rehoming them into safe and stable environments.

These foundational efforts established the principles that guide K9 Rescue today: courage in the field, compassion for animals, and a focus on sustainable, community-based solutions to prevent cruelty and suffering.

Over the past year, K9 Rescue has expanded both the scale and scope of our work, combining urgent frontline aid with long-term preventative solutions, from delivering food and medical care in war-affected regions of Ukraine to launching our first large-scale sterilization programme aimed at preventing future suffering. Alongside this, we have continued to support shelters, independent rescuers, and rehabilitation programmes for traumatised dogs, ensuring that both immediate needs and lasting change remain at the heart of everything we do.

Together with our supporters, we are not only responding to crisis; we are working to break the cycle of neglect and overpopulation, giving more dogs the chance of a safer, healthier future.

Recent Milestones & Achievements

High-impact sterilization campaigns

- In June 2024 we launched our Ukraine sterilization programme targeting yard and chain dogs, preventing future suffering and the abandonment of unwanted litters. Across the year, 275 female dogs were sterilized, including 205 during our first mass sterilization and 70 through individual local vet procedures.

Frontline feeding program and humanitarian aid

- We delivered essential supplies to frontline areas in Ukraine and remote regions of North Macedonia, including high-risk missions to Pokrovsk, ensuring stray and shelter animals, and the families caring for them, received life-saving nutrition.

Raising awareness and advocacy

- In June 2024, K9 Rescue hosted the London premiere of *War Tails*, a documentary highlighting the impact of conflict on animals. K9 Rescue contributed video footage from our first year working in Ukraine, showcasing the challenges faced by animals and the efforts of frontline rescuers.



Critical veterinary support

- We funded emergency treatment and complex medical care for severely injured or ill dogs, supporting small rescues and independent volunteers who could not otherwise cover these costs.

Rehabilitation of traumatised dogs in the UK

- We continued to provide structured, long-term care for dogs struggling with severe trauma and behavioural challenges, helping them rebuild trust and transition into safe, stable homes.

Supporting grassroots rescues

- We offered mentorship, fundraising support, and digital tools to small local organisations, strengthening their sustainability and long-term impact.

Commitment to efficiency and impact

- As a fully volunteer-led charity, we continue to prioritise using every pound effectively, ensuring the greatest possible benefit reaches the animals and communities we serve.

Through these achievements, K9 Rescue has continued to prevent suffering at its source, respond to animals in urgent need, and deliver sustainable, community-driven solutions that have a lasting impact on animal welfare across Eastern Europe and Ukraine.



In communities where abandonment, poverty, and war have left animals trapped in a cycle of unchecked breeding and suffering, sterilization is the most powerful tool we have to create lasting change. Over the past year, K9 Rescue has shifted significant focus toward large-scale, targeted spay programmes in Ukraine, prioritising the dogs most at risk of perpetuating this crisis; particularly yard and chain dogs whose puppies are routinely discarded onto the streets due to the lack of a functioning shelter system.

By intervening at the source, we are not only preventing thousands of puppies from being born into hunger, neglect, and disease, but also reducing the long-term burden on already overwhelmed rescuers, shelters, and communities. These campaigns represent a fundamental step toward breaking the cycle of suffering before it begins.

High Impact Sterilization Campaigns

Targeting the Source of Suffering

- **Focused on yard and chain dogs**, the primary drivers of Ukraine's stray dog crisis, whose puppies are routinely dumped due to the absence of a functioning shelter system.
- **Prioritised female dogs**, where each successful spay prevents multiple future litters and thousands of animals being born into neglect, disease, and starvation.
- Worked in **partnership with local vets and volunteers** to reach dogs that would otherwise never receive veterinary care.

Launch of our Ukraine Sterilization Programme

- Established K9 Rescue's first **dedicated, large-scale sterilization programme** in Ukraine.
- Delivered our **first mass sterilization campaign in March 2025**, creating the operational model for repeat, high-volume spay events.

- Across the year, **275 female dogs were sterilized**, dramatically reducing the number of puppies being born into suffering.

High-Volume and Individual Life-Saving Interventions

- **205 dogs were sterilized** during our first mass campaign, achieving a level of impact that would be impossible through ad-hoc rescue alone.
- **A further 70 high-risk females** were sterilized individually at local veterinary clinics, including dogs in the first stages of pregnancy or living in extreme neglect, where waiting was not an option.

Preventing the Next Generation of Suffering

- Each female sterilized prevents multiple future litters from being born into abandonment, hunger, and disease.
- Based on conservative veterinary estimates, the **275 females sterilized this year are expected to prevent over 3,300 puppies from being born into suffering in the first year alone.**
- This dramatically reduces the long-term burden on rescuers, shelters, and communities while improving welfare for dogs already alive.
- By intervening at the source, we deliver **maximum impact per pound spent** and move from crisis response to sustainable change.



In war-affected and economically devastated regions, hunger is one of the greatest threats facing animals. As the conflict in Ukraine continues and the cost-of-living crisis deepens, shelters, rescuers, and families caring for animals are increasingly unable to provide even basic nutrition. Over the past year, K9 Rescue has focused on delivering large-scale food relief to the places where animals would otherwise go hungry or die.

Frontline Feeding & Humanitarian Aid

Reaching the Hardest-Hit Frontline Communities

- Prioritised **frontline and near-frontline locations** where supply chains have collapsed and commercial pet food is no longer affordable or available.
- Focused on communities where people have **refused to evacuate because of their animals**, ensuring they are not forced to choose between survival and abandoning their pets.
- Worked with **local volunteers and shelter partners** to distribute food directly to the animals most in need.

High-Risk Food Deliveries to Conflict Zones

- Delivered **van-loads of food and supplies** into some of Ukraine's most dangerous regions, including **Pokrovsk, Kramatorsk, Konotop, Odesa, and Izmail**.
- Supported animals living in areas affected by **drone attacks, artillery, and destroyed infrastructure**, where transport routes are dangerous and often impassable.
- Ensured that food reached **both stray animals and overwhelmed shelters**, many of which are caring for far more animals than they were ever designed to hold.

Supporting Animals Beyond Ukraine

- Continued to supply food and aid to **remote mountain shelters around Skopje in North Macedonia**, where poverty and isolation make regular feeding extremely difficult.
- Helped **prevent malnutrition, disease, and deaths** in regions where no other safety net exists for abandoned animals.

A Lifeline for Animals and Their Caregivers

- Every delivery provided **immediate relief** to animals facing starvation.
- Food support also enabled **local rescuers and families** to keep caring for animals instead of being forced to abandon them due to lack of resources.
- By stepping in where systems have failed, we became a **vital lifeline for animals** who would otherwise have gone hungry in the midst of war and hardship.



For animals living in war zones and extreme poverty, even a minor injury can be a death sentence. With veterinary services often inaccessible, unaffordable, or destroyed by conflict, K9 Rescue steps in to provide life-saving medical care to animals who would otherwise have no chance of survival.

Our veterinary programme focuses on urgent, complex, and high-risk cases - animals suffering from trauma, infection, neglect, and war-related injuries, where immediate intervention means the difference between life and death.

Critical Veterinary Care

Emergency & Life-Saving Surgeries

- Funded **urgent surgeries and hospitalization** for dogs and cats suffering from life-threatening injuries, infections, and untreated chronic disease.
- Treated animals hit by **vehicles, shrapnel, explosions, and human cruelty**, many of whom arrived in critical condition.
- Covered costs for **amputations, wound reconstruction, orthopaedic surgery, and intensive post-operative care**.

Ongoing Medical Care for War-Affected Animals

- Provided **long-term treatment** for animals with injuries that could not be resolved in a single procedure.
- Covered costs for **medication, diagnostics, physiotherapy, and follow-up care**, ensuring animals had the best possible chance of full recovery.
- Supported animals rescued from frontline areas who arrived with **malnutrition, infections, and untreated wounds**.

Preventing Suffering Where No Safety Net Exists

- In regions where pet insurance, welfare systems, and state-funded veterinary care do not exist, K9 Rescue becomes the only **lifeline for injured animals**.
- Every funded surgery not only saves one animal - it also **relieves the emotional and financial burden** on the local rescuers who would otherwise have to choose between debt or euthanasia.

Billy - A Life Saved Against the Odds

- Billy was found severely injured and unable to walk, with catastrophic trauma to his leg and hip.
- Local vets advised amputation of his leg due to the complexity and cost of treatment, but K9 Rescue stepped in to give him a chance.
- After extensive diagnostics, surgery, and rehabilitation, Billy regained mobility and went on to live a pain-free, happy life; a result that would have been impossible without funded veterinary intervention.



For some rescued street dogs, adoption is not the end of their journey; it is the hardest part. Dogs who have survived neglect, abuse, or life on the streets often struggle to cope with the expectations of domestic life in the UK. When fear, shutdown, or stress behaviours emerge, families can feel overwhelmed, and without specialist support these dogs risk being passed from home to home - or worse, abandoned. With over 20 years of experience working with traumatised and behaviourally complex dogs, K9 Rescue provides a calm, structured rehabilitation environment where dogs are allowed to decompress, rebuild trust, and heal at their own pace. We focus on long-term recovery rather than quick fixes, ensuring every dog in our care has the best possible chance of stability, security, and a lasting home.

Rehabilitating Traumatised Dogs

Calm and Structured Rehabilitation Environment

- Focus on foreign rescue dogs struggling to settle into UK homes after trauma or neglect.
- Providing quiet, low-pressure environments where dogs can decompress and rebuild trust at their own pace.
- Long-term commitment - rehabilitation can take months or even years
- Guided, gradual transitions with ongoing adopter support - local adopters prioritised to allow dogs to get to know their new families before fully moving into the home.
- Decades of experience - 20+ years of learning what works ensures exceptionally low return rates and sustainable, successful placements.
- Resource-conscious approach - reduced intake during the cost-of-living crisis to avoid financial overstretch, prioritising dogs with the greatest need.

Pre-Surrender Counselling: Preventing Abandonment

- UK-wide advice service - available to adopters across the country who are considering surrendering a foreign rescue dog.
- Expert guidance - telephone and written support on trauma, decompression, and the specific needs of foreign dogs.
- Keeping dogs in their homes - helping families retain pets wherever possible, reducing unnecessary abandonment.
- Reducing shelter pressure - by providing advice rather than physical intake, we ease the burden on already overwhelmed rescues.
- Cost-effective intervention - delivers a meaningful welfare impact without requiring additional funding for shelter space.



As part of our long-term vision for sustainable rescue and rehabilitation, we are developing Macedonia Freedom Shelter - an innovative, first-of-its-kind facility designed to set a new standard for animal welfare in the region and beyond. Located near Skopje, this eco-friendly, bio-secure sanctuary will provide a safe, stress-free environment for rescued animals to heal, recover from trauma, and prepare for new lives.

Future Plans



Our plans for a Freedom Shelter in Macedonia include:

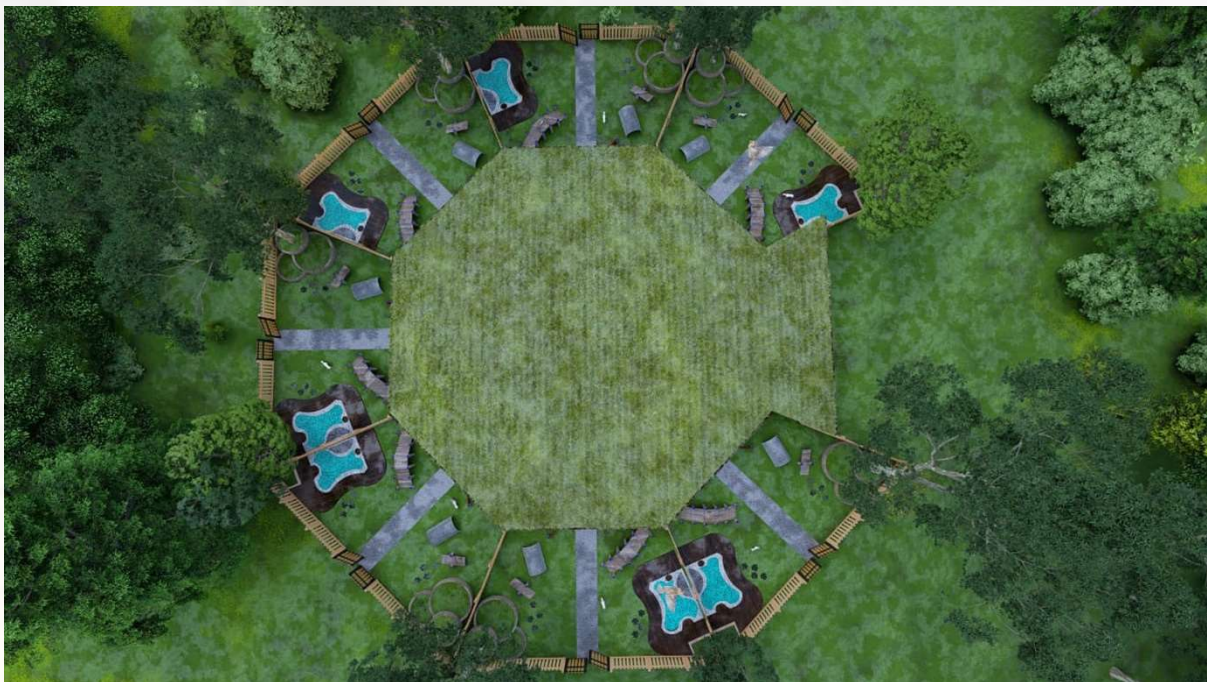
- **A small veterinary clinic with a recovery room** to provide essential medical care on-site.
- **An octagonal housing design** to minimize stress barking and create a calm, structured environment for the dogs.

- **Kennel-free accommodation**, with each pod housing 4-6 dogs, recognizing that dogs are social pack animals and should not live in isolation.
- **A spacious, lounge-style cattery**, allowing multiple cats to live together as a family, promoting natural social interactions.
- **Living accommodations for a full-time site manager** to ensure round-the-clock care and security.
- **A bio-secure environment and quarantine area**, protecting both resident animals and new arrivals from the spread of disease.
- **Sustainable, eco-friendly infrastructure**, prioritizing energy efficiency and environmental harmony.
- **A blueprint for the future** - our shelter's design will serve as a replicable model, providing a template for other shelters looking to create humane, sustainable, and effective rescue facilities.



This shelter will be a **game-changer** for abandoned and vulnerable animals in the region, giving them the best chance at a better future.

Macedonia Freedom Shelter will redefine how shelters operate and set a **new gold standard** in animal welfare. With the support of our sponsors and partners, we can bring this **vision to life** and create a **lasting impact for generations to come**.



Through careful financial management and the dedication of our volunteers and supporters, K9 Rescue have successfully navigated another challenging year. By aligning our resources with available funding, we have maintained stability while continuing to deliver vital aid, high-impact sterilization programmes, frontline feeding, and rehabilitation for traumatised dogs. Strategic budgeting and responsible allocation of funds have ensured that even in a difficult economic climate, our mission to support animals in need remains sustainable and effective.

Financial Review

Funding and expenses

K9 Rescue relies on a mix of income sources to support our work. Individual donations, both one-off gifts and monthly contributions, form the backbone of our funding. We also secure grants from charitable trusts and foundations for specific projects, including food, veterinary care, and sterilization programmes.

More recently, targeted grants from crypto and blockchain projects have enabled specific appeals, such as humanitarian aid in Ukraine. We also run fundraising campaigns, partner with corporate sponsors and compassionate businesses, and generate a small income through branded merchandise sales. Seasonal appeals and special events further help sustain our mission.

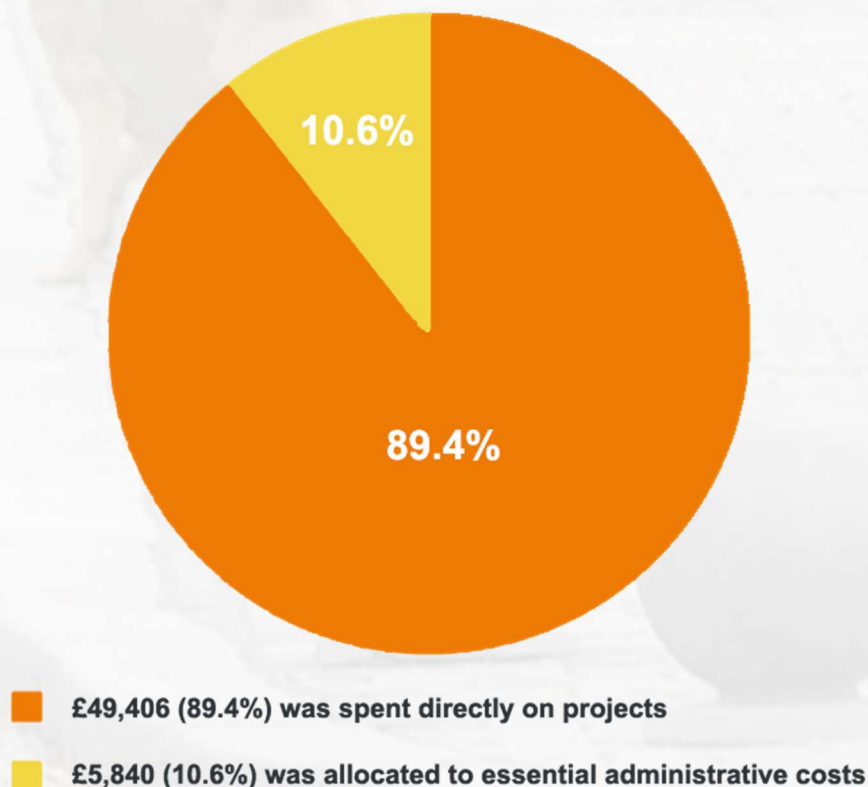
While we continue to face the broader economic challenges affecting the charitable sector, the trustees are pleased with the funds raised this year. Careful management and strategic allocation of resources have allowed us to maintain stability, deliver high-impact programmes, and ensure that every donation continues to make a meaningful difference for the animals we serve.

K9 Rescue's total income for the financial year ending April 2025 was **£51,098**. Expenditure slightly exceeded income this year as the charity responded to an increased level of urgent need for animals in crisis, alongside the timing of creditor payments, including financial governance costs. The charity continues to be fully operational and sustainable while working to strengthen its financial position.

As a **volunteer-run charity**, we do not pay any salaries, ensuring that all available funds are directed to our mission. All funds were allocated as follows:

- **£49,406 (89.4%)** was spent directly on projects, including sterilization campaigns, frontline feeding, veterinary support, and rehabilitation of traumatised dogs.
- **£5,840 (10.6%)** was allocated to essential administrative costs, such as bank and payment processing fees, exchange fees, insurance, accountancy, website maintenance, and fundraising - representing a reduction in the percentage of overheads from the previous year.

Funds Allocation



Through careful budgeting, prudent financial management, and ongoing support from donors and directors, K9 Rescue continues to deliver high-impact programmes while safeguarding the charity's long-term sustainability. The trustees remain committed to strengthening the charity's financial base and maximising the proportion of funds spent directly on animal welfare.

Reserves Policy

K9 Rescue aims to commit as much funding as possible to its core objectives while maintaining financial stability and flexibility to respond to urgent needs or new opportunities. The trustees have set a target of holding reserves equivalent to approximately three months' expenditure, recognizing this as a vital safeguard for the charity's continued operations.

As a small, volunteer-led charity with a modest income, it can be challenging to maintain steady reserves at all times. Temporary shortfalls this year meant reserves were lower than the target; however, the trustees remain focused on strengthening the charity's financial position as part of long-term sustainability planning.

Investment Policy

The trustees at this time have no plans for an investment policy to be put into place as K9 Rescue do not hold funds for investment purposes.

Public Benefit

K9 Rescue exists to ensure that abandoned and vulnerable dogs receive the care they need and the chance to live safe, happy lives. Through rescue, rehabilitation, and community support, we work to reduce suffering, improve welfare standards, and promote responsible pet ownership.

While our charitable activities are focused on **animal welfare**, they also deliver clear **public benefit**:

- **Community Well-being** - Supporting local communities by reducing stray dog populations, minimizing risks from uncontrolled animals, and promoting harmonious human-animal interactions.
- **Crisis Response & Humanitarian Aid** - Providing vital support to people and their animals in conflict zones and disaster-stricken areas.
- **Education & Awareness** - Promoting responsible pet ownership, ethical rescue practices, and humane treatment of animals through outreach and advocacy.
- **Mental Health & Companionship** - Helping dogs find stable, loving homes where they provide emotional support and companionship, enhancing the well-being of adopters.
- **Sterilization & Disease Prevention** - Spay/neuter programs and veterinary aid help prevent disease, benefiting both animals and public health.
- **Supporting Grassroots Rescues & Volunteers** - Assisting small, volunteer-led rescues with advice, fundraising, websites, and social media, helping them build capacity and continue lifesaving work.
- **Volunteer Supporting & Mentorship** - Providing guidance, mentorship, and a sense of community to volunteers working in challenging conditions, ensuring they can continue their vital efforts.

K9 Rescue is committed to **creating lasting change** for animals and the communities they live in, striving for a future where no dog is left behind.



Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2012 and registered as a charity on 4 June 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Jones

Mrs M Jones

Mr D Moxey

All trustees give their time voluntarily and receive no benefits from the charity. None of the trustees have any beneficial interest in the company. There were no trustees who held title to property belonging to the charity during the reporting period or at date of approval. All trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Management Structure:

Brian Jones - Managing Director

Michelle Jones - Charity Director

Trustees' Declaration on Unaudited Financial Statements for the year ended 30 April 2025

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Griffiths Marshall, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 30 April 2025.

Approved by the trustees and signed on their behalf.

Mr B Jones

Trustee

K9 RESCUE

CHARTERED ACCOUNTANTS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF K9 RESCUE FOR THE YEAR ENDED 30 APRIL 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue for the year ended 30 April 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of K9 Rescue and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K9 Rescue and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that K9 Rescue has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of K9 Rescue. You consider that K9 Rescue is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of K9 Rescue. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Griffiths Marshall

Chartered Accountants Accountants
20 Newerne Street
Lydney
Gloucestershire
GL15 5RA
18 September 2025

K9 RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	50,738	43,151
Charitable activities	3	360	-
Total income		51,098	43,151
<u>Expenditure on:</u>			
Charitable activities	4	55,246	48,894
Net expenditure for the year/ Net movement in funds		(4,148)	(5,743)
Fund balances at 1 May 2024		(1,547)	4,196
Fund balances at 30 April 2025		(5,695)	(1,547)

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K9 RESCUE

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		605		253	
Creditors: amounts falling due within one year	9	<u>(6,300)</u>		<u>(1,800)</u>	
Net current liabilities			<u>(5,695)</u>		<u>(1,547)</u>
The funds of the charity					
Unrestricted funds	10		<u>(5,695)</u>		<u>(1,547)</u>
			<u>(5,695)</u>		<u>(1,547)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18 September 2025

Mr B Jones
Trustee

Mrs M Jones
Trustee

Company registration number 8043935 (England and Wales)

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

K9 Rescue is a private company limited by guarantee incorporated in England and Wales. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H9JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 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 £.

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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1.5 Resources expended

Resources expended are recognised in the period they are incurred.

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.6 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.

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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	44,238	43,151
Grants	6,500	-
	<u>50,738</u>	<u>43,151</u>

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Film Sales		
Cinema Ticket Sales	360	-

4 Expenditure on charitable activities

	Care of Rescue Dogs 2025 £	Film Costs 2025 £	Total 2025 £	Care of Rescue Dogs 2024 £
Direct costs				
Dog Costs	49,407	-	49,407	41,576
Advertising	350	-	350	-
Insurance	191	-	191	208
Website, Printing, Postage, Stationery	1,344	-	1,344	3,538
Professional Costs	582	-	582	837
Bank Charges	332	-	332	862
Exchange Rate Differences	(216)	-	(216)	253
Donations	842	-	842	-
Film Costs	-	914	914	-
	52,832	914	53,746	47,274
Share of support and governance costs (see note 5)				
Governance	1,500	-	1,500	1,620
	54,332	914	55,246	48,894
Analysis by fund				
Unrestricted funds	54,332	914	55,246	48,894

5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,500	1,620
Analysed between:		
Care of Rescue Dogs	1,500	1,620

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

6 Trustees

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

7 Employees

There were no employees during the year.

8 Taxation

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

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	4,800	300
Accruals and deferred income	1,500	1,500
	<u>6,300</u>	<u>1,800</u>

10 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 £	At 30 April 2025 £
General funds	<u>(1,547)</u>	<u>51,098</u>	<u>(55,246)</u>	<u>(5,695)</u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	<u>4,196</u>	<u>43,151</u>	<u>(48,894)</u>	<u>(1,547)</u>

Accounts



Trustees' Annual Report and Unaudited Financial Statements
for the year ended 30 April 2024



Charity Registration No. 1152283
Company Registration No. 8043935 (England and Wales)

K9 Rescue Legal and Administrative Information

Charity number:

1152283

Company number:

8043935

Registered office:

71-75 Shelton Street
Covent Garden
London
WC2H9JQ

The charity is also known as “K9 Rescue International”

Trustees:

Trustees who served during the year, and up to the date of this report, were as follows:

Mr B Jones
Mrs M Jones
Mr D Moxey

Directors:

Mr B Jones
Mrs M Jones

Secretary:

Mrs M Jones

Accountants:

Griffiths Marshall
20 Newerne Street
Lydney
Gloucestershire
GL15 5RA

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Statement of financial activities	26
Balance sheet	27
Notes to the financial statements	28 - 31

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 governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives & Activities

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



K9 Rescue's purposes as set out in the objects contained in the company's memorandum of association are:

- For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The activities of the charity are to offer shelter or sanctuary for animals who are in need of medical attention; providing medical treatment for animals; actively seeking new homes for rescued animals.



Delivering our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



The focus of our work

Our main objectives for the year remained focused on **the rescue, rehabilitation, and protection of abandoned and at-risk dogs**, alongside supporting grassroots shelters and providing humanitarian aid in crisis zones. The strategies we used to achieve these objectives included:

- **Delivering emergency rescue and crisis response** – Evacuating and providing urgent medical care for animals affected by war and disasters, including the Nova Kakhovka dam flooding.
- **Providing frontline feeding and humanitarian aid** – Ensuring stray and shelter animals receive essential nutrition while also supporting people in frontline villages who have remained with their pets.
- **Rehabilitating traumatized rescue dogs** – Providing long-term care and decompression for foreign rescue dogs struggling to adapt to life in the UK, offering a tranquil, supportive environment.
- **Strengthening collaboration with grassroots rescues** – Supporting small rescues through mentorship, fundraising assistance, and digital infrastructure, ensuring sustainability and long-term impact.

Through these efforts, K9 Rescue has **continued to prioritize both immediate animal welfare needs and long-term, systemic improvements**, ensuring we create lasting change for the animals and communities we serve.



K9 Rescue is a UK registered charity founded to help abandoned dogs in need. What began as a grassroots community project of dedicated volunteers helping street dogs in Bulgaria in 2006 has since evolved into a global mission to protect and care for vulnerable animals in some of the world's most challenging environments. From frontline feeding programs in war-torn Ukraine to sustainable shelter initiatives in Macedonia, our work spans borders to provide lifesaving aid, medical care, and long-term solutions for stray and abandoned dogs. Through sterilization programs, rescue efforts, and advocacy, we strive to break the cycle of suffering and create a future where every dog is safe, valued, and free from harm.

Early Milestones & Achievements

Some of our early achievements laid the foundation for K9 Rescue's mission and impact:

Hands-On Street Rescue & Rehabilitation

- Rescued and rehabilitated **seriously injured and critically ill street dogs** in Bulgaria, many deemed "unsavable."
- Provided **specialist veterinary care and rehabilitation**, ensuring these dogs could recover and go on to find loving homes across Europe.

Supporting Other Grassroots Rescues

- Helped **new rescue groups establish themselves** by creating websites, building social media presence, and providing fundraising support.
- Offered guidance based on **firsthand experience**, helping smaller rescues grow and sustain their work.

Sterilization & Population Control

- Assisted in **Trap-Neuter-Return (TNR) projects** in Bulgaria to humanely control the street dog population and prevent future suffering.

Emergency Response for a Terminally Ill Rescuer

- Took responsibility for **all the dogs of a Bulgarian shelter owner diagnosed with terminal cancer**, ensuring each found a safe and loving home.
- Maintained her **website and social media presence** to keep her supporters informed and engaged until her passing.

**Rehoming Dogs from a Hoarding Crisis**

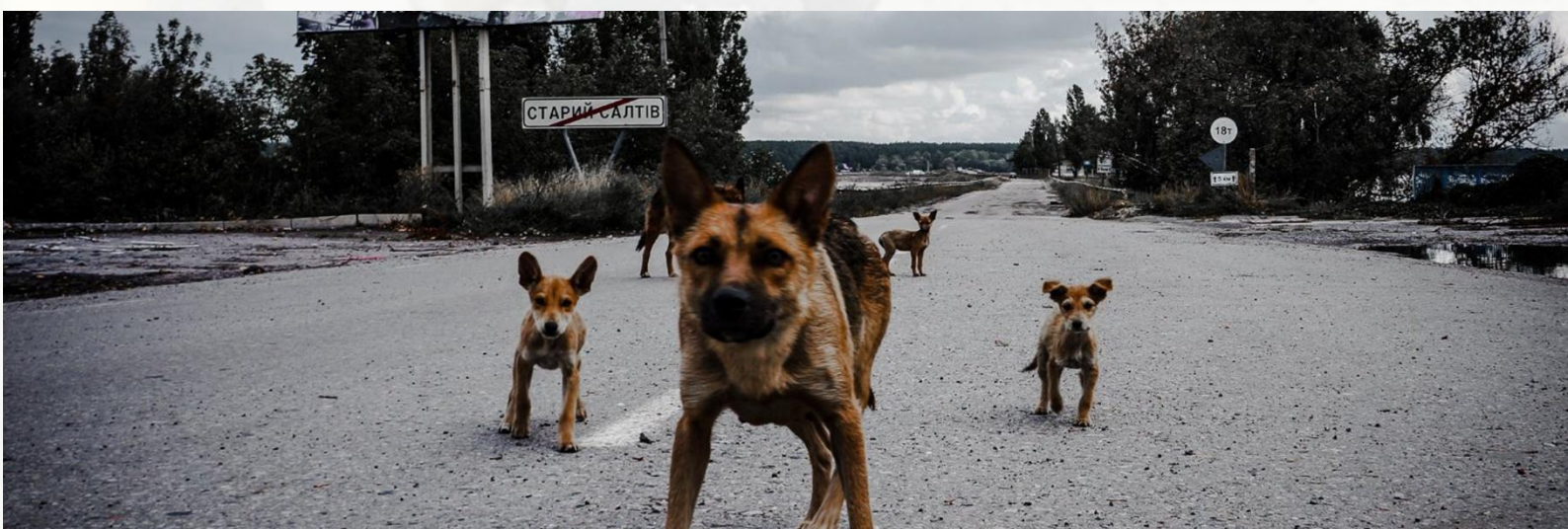
- Organized and led a **volunteer network to clear dogs from an aging neutering centre** in Bulgaria that had devolved into a hoarding situation.
- Facilitated **adoptions into safe, loving homes**, rescuing dogs from **unsanitary and overcrowded conditions**.

K9 Rescue is committed to providing critical support to animals in some of the most challenging environments. Through our rescue, shelter support, and frontline feeding initiatives, we have delivered lifesaving aid to thousands of strays and abandoned animals across Eastern Europe and Ukraine. From supplying food and medical care to forming strong partnerships with shelters, our work ensures that vulnerable animals receive the help they desperately need.

Recent Milestones & Achievements

Rescue & Shelter Support

- Provided **lifesaving humanitarian aid** for thousands of abandoned and stray dogs across Eastern Europe and Ukraine.
- Provided **medical aid** to stray animals in Ukraine and Macedonia.
- Established partnerships with **shelters in Ukraine and Macedonia**, improving conditions and expanding capacity.



Frontline Feeding Program & Humanitarian Aid

- Delivered **hundreds of pallets of food and aid** to stray and shelter animals in Ukraine.
- Delivered **humanitarian aid** to frontline villages, reaching families who had **refused evacuation** and were sheltering with their animals in dangerous, war-affected areas.



From the conflict zones in Ukraine to disaster response, our team have been at the forefront of rescue and recovery operations in perilous situations, from navigating bombed roads, rescuing animals from floodwaters, or evacuating families and their pets from frontline conflict zones. In war-torn regions, we have also supported families who have refused to evacuate and are struggling to care for their animals amidst ongoing conflict.

Crisis Response & Emergency Rescue

Rescue & Evacuation from Conflict Zones

- Conducted **emergency evacuations of animals** (dogs, cats, owls, donkeys, and exotics) from **active war zones** in Ukraine.
- Assisted **families evacuating with pets**, ensuring animals were not left behind in life-threatening situations.
- Operated in **extreme conditions**, navigating bomb-damaged and pothole-ridden roads to reach stranded animals.



The Cost of War: Vehicle Loss & Repairs

- Faced **severe vehicle damage** due to Ukraine's treacherous road conditions, leading to constant **suspension repairs, engine rebuilds**, and eventual vehicle loss, going through **two rescue vehicles**.



Nova Kakhovka Dam Disaster Response

- In **June 2023**, acquired a **rescue boat** to save animals trapped in the floodwaters after the destruction of the Nova Kakhovka Dam.
- Carried out **high-risk rescues in Kherson**, retrieving **dogs and cats from rising waters under drone and artillery threat**.
- Transported rescued animals to **safety in Kyiv**, where they were placed in shelters or into our own foster home system for rehoming.





For some rescued street dogs, the journey to a new life doesn't end with adoption. Many dogs who have experienced severe neglect, abuse, or hardship struggle to adapt to the expectations of domestic life in the UK. When their new families are unable to meet their complex needs, these dogs are often at risk of being rehomed again - or worse, abandoned. With over 19 years of experience working with abused dogs, we provide a calm and structured environment where these animals can decompress, rebuild trust, and recover at their own pace. Our focus is on long-term rehabilitation, ensuring that every dog in our care has the best chance at finding stability, security, and ultimately, a place to belong.

Rehabilitating Traumatised Dogs

Calm and Structured Rehabilitation Environment

- Focus on **foreign dogs** adopted into the UK who struggle to settle due to traumatic past histories.
- Many of these dogs, often victims of **abuse or neglect**, find it difficult to cope with everyday experiences, leading to challenges in their new homes.
- **Experienced team** with 19+ years of working with abused dogs, offering **calm and serene environments** to help these dogs decompress at their own pace.
- Provide a **safe space for recovery**, where dogs can heal without the pressures of a demanding environment.
- Commitment to **long-term care**, as it may take years for these dogs to reintegrate into society, with the goal of helping them find suitable homes when they are ready.

As part of our long-term vision for sustainable rescue and rehabilitation, we are developing Macedonia Freedom Shelter - an innovative, first-of-its-kind facility designed to set a new standard for animal welfare in the region and beyond. Located near Skopje, this eco-friendly, bio-secure sanctuary will provide a safe, stress-free environment for rescued animals to heal, recover from trauma, and prepare for new lives.

Future Plans



Our plans for a Freedom Shelter in Macedonia include:

- **A small veterinary clinic with a recovery room** to provide essential medical care on-site.
- **An octagonal housing design** to minimize stress barking and create a calm, structured environment for the dogs.

- **Kennel-free accommodation**, with each pod housing 4-6 dogs, recognizing that dogs are social pack animals and should not live in isolation.
- **A spacious, lounge-style cattery**, allowing multiple cats to live together as a family, promoting natural social interactions.
- **Living accommodations for a full-time site manager** to ensure round-the-clock care and security.
- **A bio-secure environment and quarantine area**, protecting both resident animals and new arrivals from the spread of disease.
- **Sustainable, eco-friendly infrastructure**, prioritizing energy efficiency and environmental harmony.
- **A blueprint for the future** - our shelter's design will serve as a replicable model, providing a template for other shelters looking to create humane, sustainable, and effective rescue facilities.



This shelter will be a **game-changer** for abandoned and vulnerable animals in the region, giving them the best chance at a better future.

Macedonia Freedom Shelter will redefine how shelters operate and set a **new gold standard** in animal welfare. With the support of our sponsors and partners, we can bring this **vision to life** and create a **lasting impact for generations to come**.





Through **sound financial management** and the **dedication of our volunteers and supporters**, we have successfully navigated another challenging year, ensuring stability despite ongoing economic pressures. Careful budgeting and strategic resource allocation have allowed us to maintain a **strong financial position**, enabling us to continue delivering vital aid and support to animals in need.

Financial Review

Funding and expenses

K9 Rescue achieves income through a variety of sources. Individual donations, including one-off gifts and monthly contributions from members of the public, form the backbone of our funding. We secure grants from charitable trusts and foundations for specific projects – until now, predominantly for running costs such as food and veterinary bills.

More recently we have received grants from crypto blockchain projects for specific appeals such as humanitarian aid to Ukraine. Additionally, we run targeted fundraising campaigns, collaborate with corporate sponsors and compassionate businesses, and generate a small income through branded merchandise sales. Seasonal appeals and special events further help sustain our work.

While the trustees aim to increase the charity's general funds, they recognize the financial challenges that have affected the charitable sector in recent years. Despite this, they are pleased with the funds raised to sustain our work and remain committed to strengthening the charity's financial position for the future.

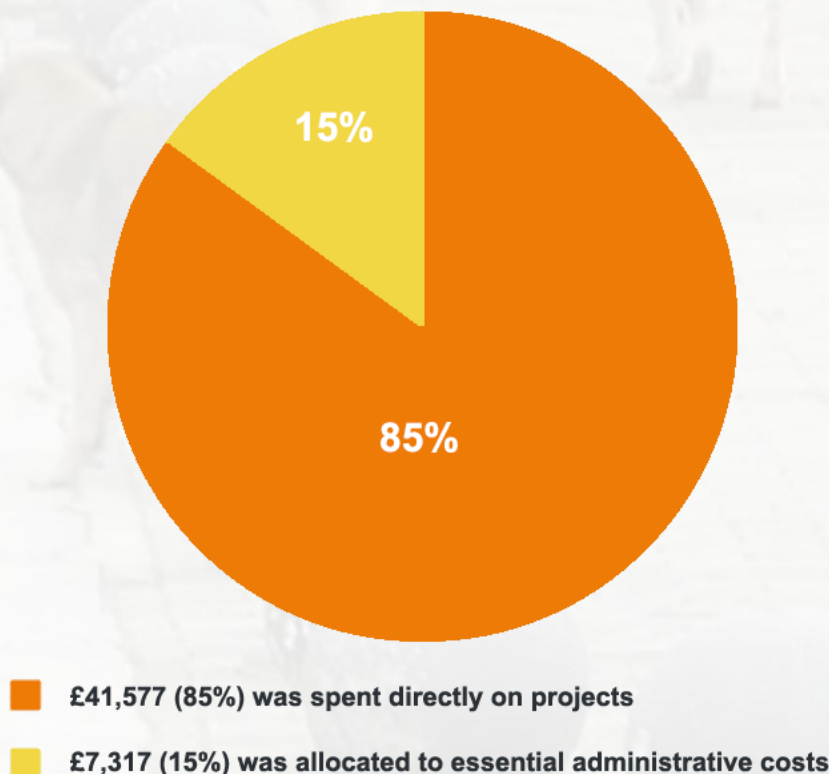
K9 Rescue's total income for the financial year ending April 2024 was **£43,151**. To meet our operational needs, additional spending was covered using reserves from the previous year.

As a **volunteer-run charity**, we do not pay any salaries, ensuring that the maximum possible funding goes directly to our mission.

All funds were allocated as follows:

- **£41,577 (85%)** was spent directly on projects, providing lifesaving aid and support to animals in need.
- **£7,317 (15%)** was allocated to essential administrative costs, including bank and payment processing fees, exchange fees, insurance, accountancy, website maintenance, and fundraising.

Funds Allocation



The trustees remain committed to maximizing direct project funding while maintaining the necessary infrastructure to support the charity's long-term sustainability.

Reserves Policy

It is the policy of the charity to commit as much funding as possible to its primary objectives while ensuring financial stability and maintaining the flexibility to respond to new opportunities. The trustees are working towards a target of holding reserves equivalent to three months' expenditure, recognizing this as a crucial safeguard for the charity's continued operations.

While this target has not yet been fully reached, the trustees are confident that the charity is moving into a stronger financial position, allowing for greater sustainability and resilience in the years ahead.

Investment Policy

The trustees at this time have no plans for an investment policy to be put into place as K9 Rescue do not hold funds for investment purposes.

Public Benefit

K9 Rescue exists to ensure that abandoned and vulnerable dogs receive the care they need and the chance to live safe, happy lives. Through rescue, rehabilitation, and community support, we work to reduce suffering, improve welfare standards, and promote responsible pet ownership.

While our charitable activities are focused on **animal welfare**, we believe our work also provides **public benefit** in the following ways:

- **Community Well-being** – Supporting local communities by reducing the number of stray dogs, minimizing the risks associated with uncontrolled populations, and promoting harmonious human-animal interactions.
- **Crisis Response & Humanitarian Aid** – Providing vital aid to people and their animals in conflict zones and disaster-stricken areas, ensuring their safety and well-being.

- **Education & Awareness** – Promoting responsible pet ownership, ethical rescue practices, and humane treatment of animals through outreach and advocacy.
- **Mental Health & Companionship** – Helping dogs find stable, loving homes where they provide emotional support and companionship, improving the mental well-being of adopters.
- **Sterilization & Disease Prevention** – Reducing the spread of diseases through spay/neuter programs and medical aid, benefiting both animal and public health.
- **Supporting Grassroots Rescues & Volunteers** – Assisting small, volunteer-led rescues with advice, fundraising, website development, and social media support, helping them build capacity and continue their lifesaving work.
- **Encouraging & Supporting Volunteers** – Rescue work can be emotionally and physically exhausting, but no one should feel alone in their mission to help animals. We provide guidance, mentorship, and a sense of community for volunteers working in challenging conditions, ensuring they have the support they need to continue their vital work.

K9 Rescue is committed to **creating lasting change** for both animals and the communities they live in, ensuring a future where no dog is left behind.



Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 24 April 2012 and registered as a charity on 4 June 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Jones

Mrs M Jones

Mr D Moxey

All trustees give their time voluntarily and receive no benefits from the charity. None of the trustees have any beneficial interest in the company. There were no trustees who held title to property belonging to the charity during the reporting period or at date of approval. All trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Management Structure:

Brian Jones - Managing Director

Michelle Jones - Charity Director

Trustees' Declaration on Unaudited Financial Statements for the year ended 30 April 2024

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Griffiths Marshall, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 30 April 2024.

Approved by the trustees and signed on their behalf.

Mr B Jones
Trustee

K9 RESCUE

CHARTERED ACCOUNTANTS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF K9 RESCUE FOR THE YEAR ENDED 30 APRIL 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue for the year ended 30 April 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of K9 Rescue and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K9 Rescue and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that K9 Rescue has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of K9 Rescue. You consider that K9 Rescue is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of K9 Rescue. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Griffiths Marshall

Griffiths Marshall

10 January 2025

Chartered Accountants Accountants

20 Newerne Street
Lydney
Gloucestershire
GL15 5RA

K9 RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	43,151	33,515
<u>Expenditure on:</u>			
Charitable activities	3	48,894	28,674
Net (expenditure)/income for the year/ Net movement in funds		(5,743)	4,841
Fund balances at 1 May 2023		4,196	(645)
Fund balances at 30 April 2024		(1,547)	4,196

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K9 RESCUE

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		253		5,456	
Creditors: amounts falling due within one year	8	<u>(1,800)</u>		<u>(1,260)</u>	
Net current (liabilities)/assets			<u>(1,547)</u>		<u>4,196</u>
The funds of the charity					
Unrestricted funds	9		<u>(1,547)</u>		<u>4,196</u>
			<u>(1,547)</u>		<u>4,196</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 10 January 2025

Mr B Jones

Trustee

Company registration number 8043935 (England and Wales)

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

K9 Rescue is a private company limited by guarantee incorporated in England and Wales. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H9JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (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 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 £.

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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1.5 Resources expended

Resources expended are recognised in the period they are incurred.

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.6 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.

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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	43,151	33,515

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

3 Charitable activities

	Care of rescue dogs 2024 £	Care of rescue dogs 2023 £
Care of rescue dogs	41,576	25,335
Insurance	208	190
Telephone, printing, postage and stationery	3,538	738
Legal and professional	837	406
Bank charges	862	376
Exchange rate differences	253	369
	<u>47,274</u>	<u>27,414</u>
Share of governance costs (see note 4)	1,620	1,260
	<u>48,894</u>	<u>28,674</u>

4 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Accountancy	-	1,620	1,620	-	1,260	1,260
	<u>-</u>	<u>1,620</u>	<u>1,620</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>
Analysed between Charitable activities	-	1,620	1,620	-	1,260	1,260
	<u>-</u>	<u>1,620</u>	<u>1,620</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>

Governance costs includes payments to the auditors of £1,620(2023- £1,260) for accountancy fees.

5 Trustees

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

6 Employees

There were no employees during the year.

7 Taxation

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

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	300	-
Accruals and deferred income	1,500	1,260
	<u>1,800</u>	<u>1,260</u>

9 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 £	At 30 April 2024 £
General funds	<u>4,196</u>	<u>43,151</u>	<u>(48,894)</u>	<u>(1,547)</u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	At 30 April 2023
	£	£	£	£
General funds	<u>(645)</u>	<u>33,515</u>	<u>(28,674)</u>	<u>4,196</u>

Accounts

Charity Registration No. 1152283

Company Registration No. 8043935 (England and Wales)

K9 RESCUE

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 APRIL 2023

K9 RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Jones Mrs M Jones Mr D Moxey	
Directors	Mr B Jones Mrs M Jones	(Appointed 11 May 2022)
Secretary	Mrs M Jones	
Charity number	1152283	
Company number	8043935	
Registered office	71-75 Shelton Street Covent Garden London WC2H9JQ	
Accountants	Griffiths Marshall 43 Newerne Street Lydney Gloucestershire GL15 5RA	

K9 RESCUE

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K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 governing document, the Companies Act 2006 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

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- Activities: offering shelter or sanctuary for animals which are in need of medical attention; providing medical treatment for animals; actively seeking new homes for "rescued" animals.



Delivering our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

The focus of our work

Our main objectives for the year continued to be the promotion and prevention of the abuse of dogs, rescuing of dogs, and rehoming of dogs complete with aftercare and rehabilitation. The strategies we used to meet these objectives included:

- Providing a range of services which are reflective of relevant quality standards and address the potential problems related to animals abuse.
- Working in partnership with other animals charities to secure the widest range of services is available that best matches the needs of the animals.
- Working closely with specialist vets and therapists to offer the necessary aftercare required for rehabilitation and wellness.



Public Benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose.

This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. Our animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights our main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail below, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Achievements and performance



The animal rescue crisis hit us and other rescues hard this year - the powerful combination of the demand for bred puppies during the pandemic lock downs and the resultant huge increase in dog ownership then compounded with the cost of living crisis all meant that our resources took a huge hit at a time when we became flooded with requests from the public to surrender those very same lockdown puppies whilst the demand for adoptions took an ever increasing sharp downturn.

With a reported 3.2 million excess dogs bred during the pandemic, it is unsurprising that we, along with all other rescues, have hit breaking point this year - huge hikes in food, fuel and other incidental costs compounded with an over-saturated dog loving public combined with a public reluctant to make the long-term financial commitment that comes with adopting dogs, has seen the typically nervous dogs that we rehabilitate and rehome, become overlooked as there are just so many lovely highly adoptable dogs out there all vying for the same adopters.

This year we continued with to focus our work on foreign rescues already in the UK that were facing adoption surrender, as the Charity has the specialist experience in handling the special needs of foreign rescues, who are typically much more nervous to which a lot of animal shelters cannot assist.

Due to the fact that we have built up the reputation for caring for special needs dogs our network of carers, foster homes, vets, trainers and other therapists are all specialists in this field, and are carefully chosen for our type of dogs, are always available for any help that the animal needs, with regular visits with dogs in our care to vets or therapists for aftercare treatment and training follow up.

Once rehomed, we keep in regular contact with the dogs new family to ensure aftercare continues with all the dogs we rehome whether foster or permanent - providing advice on health care, training and diet as well as settling into British life, which can be very different for some foreign rescues who can need different considerations to dogs who have been raised in a domestic environment. This helps to ensure the dog has every chance at the best start in their new life as to us, the job does not stop when the dogs find their new forever homes - we aim to ensure that dog is loved, cared for and respected for their whole life as a full member of the family.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2023*



With the War in Ukraine continuing, and with our experience of working for many years in the Balkan's we, have continued this year to help provide food and aid to both Refugees fleeing with their pets as well as provide essential animal feed to animal shelters in Ukraine.

Due to identifying significant hardship amongst the people and their animals who managed to survive the occupation, we extended our operation in Ukraine to take animal feed into the recently de-occupied villages to help relieve the burden of starvation that was occurring both in the street animal populations and the owned animals, as shops and services had all been destroyed.



Financial review

With sound financial management and the support of its volunteers, we have generated a very reasonable financial outcome for the period in spite of the challenges the pandemic has continued to present this year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Principal

All our funding is from charitable donations either from our dedicated website www.k9-rescue.org.uk or from our large social networking presence. Currently, we have a small dedicated supporter base giving monthly donations for our day to day expenses, with additional fundraisers for specific cases as they appear, such as a dog who needs an operation, or one that needs transport to a new home.

Funding

Sources

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Periods

We are continuing to apply for the numerous animal welfare grants and trust funding that are available, which is critical in the current economic climate, as we have seen a decline in donations in the last 3 years.

With no indication of the War ending in Ukraine, we will continue to increase our support for animal shelters, rescuers and refugee companion animals, and will be continuing with scoping the viability of building a shelter in Ukraine to help handle the mass abandonment of dogs and cats to the streets of Ukraine as the civilian population flee the conflict zones.

We will also continue with our plans of organising, financing and assisting in TNR (trap, neuter, return) campaigns in conjunction with our rescue partner in Macedonia, which are in their infancy in Macedonia. TNR has been shown to be very successful in other countries with street dog and cat populations, and is agreed by experts to be the most effective and humane method of reducing stray animal populations.

We will also be continuing to pursue our goal of funding and building a purpose built shelter and neutering centre with our partner in Macedonia, with a view to running some of the local TNR campaigns from the new centre.

In terms of animal welfare, Macedonia is where Bulgaria was when we started rescuing there 15 years ago, with very few proactive NGO's and only a few grass roots organisations and independent rescuers, so a centre of excellence is much needed there to lead the way to change, so we are now looking for funding for us to be able to achieve this goal.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Jones

Mrs M Jones

Mr D Moxey

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Structure

Brian Jones - Managing Director

Michelle Jones - Charity Director

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2023*

Director's Overview

It is my pleasure as K9 Rescue's director to report on the activity of the charity, which saw our focus this year continuing to rehabilitate severely traumatised dogs, rebuilding their mental health ready for adoption. Having achieved our long term plan to move our UK base into a rural location with large acreage, and a totally run free centre, we are able to use this space to further our rehabilitation work for the neediest dogs, with the space providing the dogs with a care free ability to run free and undoubtedly aid in their recuperation. In the future, we aim to use our new centre to build a hydrotherapy pool and become a centre of excellence in hydrotherapy and other therapies that will benefit the dogs. We are continuing to look for funding for us to be able to achieve this goal.

Our new country of focus, Macedonia, has a horrific history of abuse to dogs and continues to have very low levels of sterilisation due to education and cost. Macedonia has an estimated stray animal population of around 1 million, as the source of the dogs is from owned dog populations rather than feral, so until the people themselves stop dumping unwanted litters of dogs on the streets, these numbers will not change and are reflected across the whole country in towns and villages, so education regarding sterilisation of the owned dog populations will also form part of our work in Macedonia.



K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2023*

Our more recent partner rescue in Macedonia, continues to strengthen with the aim to promote animal welfare there and across Eastern Europe, and our long term goal to build a shelter there as a centre of excellence promoting humane animal welfare, with particular regard to education on the large scale culling through shooting and poisoning that is still taking place on a regular basis in Macedonia, despite their planned accession into the EU.

With our unplanned entry into supporting animal rescue and shelters in Ukraine, it appears that Ukraine also has many of the large scale problems with animal abuse and neglect that we have seen right across Eastern Europe that by British standards would warrant criminal convictions.

Unfortunately, although the legal systems in the EU are obliged to cover animal abuse, there have sadly been very few convictions for abuse in any of the Eastern European EU countries and only for the very extreme cases where there are actual witnesses which is rare.

Ukraine, whilst not yet in the EU, faces the same difficulties, as although it has a new Animal Protection Act, there is little appetite from the authorities to enforce it, and now in War Time, we can see that the animal abuse is already escalating unchecked. This is something we are already working hard to try and change via internal contacts in the relevant government departments.

We continue to work very closely in Eastern Europe with vets, animal welfare NGO's, shelters and rescue centres, and a large group of volunteers right across the region. Trap Neuter Return is still the best solution against the tide of street dogs in Eastern Europe, yet our focus is now targeting the owned dog populations and educating the owners to bring their dogs to the TNR teams for castration, as unwanted litters from owned dogs, particularly chained dogs out in the open, has now been identified to be the main source of the street dog populations. TNR is widely recognised in many countries as being the best and most humane way of reducing stray dog populations. In conjunction with various charities and NGO's in the region we help and assist in TNR campaigns in villages, towns and cities.

In constant contact with all of these we are able to help and assist instantly and react to any problems that occur. Our liaison with vets in the region enable us to ensure that a dog in need is given care as quickly as possible.

Volunteers often get out to schools to give talks and distribute educational material on proper care for dogs including the importance of spay and neuter, and we are slowly seeing this filtering through in the amount of people that are showing more care and love for the animals they have. We assist various shelters in Eastern Europe now and send out food and care deliveries in bulk when we can. Many people donate supplies at our centre and when we get a van load ready to send, it goes out to the shelters in Eastern Europe.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023



Our aftercare system is as tight as our rescue; we believe that the care should not stop just because the dog has a new home. Once a dog goes to their foster or forever home, we remain in regular contact with our fosters and permanent homes to follow the life of the dog and to ensure all of the dogs needs are properly taken care of, with Full Lifetime Rescue Back Up.

Each rehomed dog is carefully monitored and any aftercare, veterinary needs, or specialist therapies required for any pre-existing conditions not covered by the families pet insurance is taken care of by us to ensure the dog has access to everything it needs.

As can be seen from the accounts we have no paid staff at the charity. All funds collected are spent on the animals, we are truly dedicated to saving and caring for the animals that we rescue.

Despite all of our notable successes, the year was not without its difficulties. The situation in Eastern Europe is ongoing and seemingly never ending, primarily due to the lack of spay/neuter within the owned dog populations and the resultant abandonment of litters to the streets by the people of Eastern Europe themselves, so continuing education on spay/neuter of owned dogs is a must.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2023*

For every dog rescued, another 400 puppies are put to the streets. Raising funds is increasingly more difficult with the harsh economic climate so people are not giving as much to smaller charities such as ourselves and the larger multi million pound charities continue to take the biggest slice of the cake.

And with the continuing pandemic financial aftermath and dog overpopulation even now here in the UK, we anticipate facing yet another tough year ahead, yet we know that by working together as we are, we will achieve the best possible outcome for the animals that look to us to help them.

We will continue to provide the vital support necessary so that together we can do what we do best - educate, rescue, rehabilitate and rehome the most vulnerable animals.



The trustees' report was approved by the Board of Trustees.

Mr B Jones

Trustee

Dated: 22 May 2023

K9 RESCUE

CHARTERED ACCOUNTANTS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF K9 RESCUE FOR THE YEAR ENDED 30 APRIL 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue for the year ended 30 April 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of K9 Rescue and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K9 Rescue and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that K9 Rescue has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of K9 Rescue. You consider that K9 Rescue is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of K9 Rescue. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Griffiths Marshall

22 May 2023

Chartered Accountants Accountants

43 Newerne Street
Lydney
Gloucestershire
GL15 5RA

K9 RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	2	33,515	27,693
<u>Expenditure on:</u>			
Charitable activities	3	28,674	29,371
Net income/(expenditure) for the year/ Net movement in funds		4,841	(1,678)
Fund balances at 1 May 2022		(645)	1,033
Fund balances at 30 April 2023		4,196	(645)

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K9 RESCUE

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		5,456		615	
Creditors: amounts falling due within one year	8	(1,260)		(1,260)	
Net current assets/(liabilities)			4,196		(645)
Income funds					
Unrestricted funds			4,196		(645)
			4,196		(645)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22 May 2023

Mr B Jones
Trustee

Company registration number 8043935

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

K9 Rescue is a private company limited by guarantee incorporated in England and Wales. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H9JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (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 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 £.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1.5 Resources expended

Resources expended are recognised in the period they are incurred.

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.6 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.

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.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	33,515	27,693

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Charitable activities

	Care of rescue dogs 2023 £	Care of rescue dogs 2022 £
Care of rescue dogs	25,335	25,481
Insurance	190	188
Telephone, printing, postage and stationery	738	424
Subscriptions	-	1,911
Legal and professional	406	-
Bank charges	376	284
Exchange rate differences	369	(75)
	<u>27,414</u>	<u>28,213</u>
Share of governance costs (see note 4)	1,260	1,158
	<u>28,674</u>	<u>29,371</u>

4 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Accountancy	-	1,260	1,260	-	1,158	1,158
	<u>-</u>	<u>1,260</u>	<u>1,260</u>	<u>-</u>	<u>1,158</u>	<u>1,158</u>
Analysed between Charitable activities	-	1,260	1,260	-	1,158	1,158
	<u>-</u>	<u>1,260</u>	<u>1,260</u>	<u>-</u>	<u>1,158</u>	<u>1,158</u>

Governance costs includes payments to the auditors of £1,260 (2022- £1,158) for accountancy fees.

5 Trustees

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

6 Employees

There were no employees during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,260	1,260
	<u>1,260</u>	<u>1,260</u>

Accounts

Charity Registration No. 1152283

Company Registration No. 8043935 (England and Wales)

K9 RESCUE

ANNUAL REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

K9 RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Jones Mrs M Jones Mr D Moxey
Secretary	Mrs M Jones
Charity number	1152283
Company number	8043935
Registered office	71-75 Shelton Street Covent Garden London WC2H9JQ
Accountants	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ
Bankers	HSBC 30 High Street Weston Super Mare Somerset BS23 1JE

K9 RESCUE

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K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 governing document, the Companies Act 2006 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

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- Activities: offering shelter or sanctuary for animals which are in need of medical attention; providing medical treatment for animals; actively seeking new homes for "rescued" animals.



K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2022*

Delivering our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year continued to be the promotion and prevention of the abuse of dogs, rescuing of dogs, and rehoming of dogs complete with aftercare and rehabilitation. The strategies we used to meet these objectives included:

- Providing a range of services which are reflective of relevant quality standards and address the potential problems related to animals abuse.
- Working in partnership with other animals charities to secure the widest range of services is available that best matches the needs of the animals.
- Working closely with specialist vets and therapists to offer the necessary aftercare required for rehabilitation and wellness.



K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2022*

Public Benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose.

This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. Our animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights our main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail below, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The animal rescue crisis due to the demand for bred puppies during the pandemic lock downs took a firm hold this financial year, as rescue centres became flooded with the surrender of those puppies and demand for adoptions took a sharp downturn.

This has affected our work deeply as the typically nervous dogs that we rehabilitate and rehome, become overlooked as there are just so many lovely highly adoptable dogs out there are vying for the same adopters.



K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

With this dramatic change for animal rescue within the UK, the Trustees took the decision to focus our work on foreign rescues already in the UK that were facing adoption surrender, as the Charity has the specialist experience in handling the special needs of foreign rescues, who are typically much more nervous to which a lot of animal shelters cannot assist.

Due to the fact that we have built up the reputation for caring for special needs dogs our network of carers, foster homes, vets, trainers and other therapists are all specialists in this field, and are carefully chosen for our type of dogs, are always available for any help that the animal needs, with regular visits with dogs in our care to vets or therapists for aftercare treatment and training follow up.

Once rehomed, we keep in regular contact with the dogs new family to ensure aftercare continues with all the dogs we rehome whether foster or permanent - providing advice on health care, training and diet as well as settling into British life, which can be very different for some foreign rescues who can need different considerations to dogs who have been raised in a domestic environment. This helps to ensure the dog has every chance at the best start in their new life as to us, the job does not stop when the dogs find their new forever homes - we aim to ensure that dog is loved, cared for and respected for their whole life as a full member of the family.

With the start of the War in Ukraine in February 2022, and with our experience of working for many years in the Balkan's we, along with so many other Charities around the world, helped to provide food and aid to both Refugees fleeing with their pets as well as provide essential animal feed to animal shelters in Ukraine.



Financial review

With sound financial management and the support of its volunteers, we have generated a very reasonable financial outcome for the period in spite of the challenges the pandemic has continued to present this year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Principal Funding Sources

All our funding is from charitable donations either from our dedicated website www.k9-rescue.org.uk or from our large social networking presence. Currently, we have a small dedicated supporter base giving monthly donations for our day to day expenses, with additional fundraisers for specific cases as they appear, such as a dog who needs an operation, or one that needs transport to a new home.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Periods

We are continuing to apply for the numerous animal welfare grants and trust funding that are available, which is critical in the current economic climate, as we have seen a decline in donations in the last 2 years.

With no indication of the War ending in Ukraine, we plan to step up our support for animal shelters, rescuers and refugee companion animals, and will be exploring the viability of building a shelter in Ukraine to help handle the mass abandonment of dogs and cats to the streets of Ukraine as the civilian population flee the conflict zones.

We will also be organising, financing and assisting in TNR (trap, neuter, return) campaigns in conjunction with our rescue partner in Macedonia, which are in their infancy in Macedonia. TNR has been shown to be very successful in other countries with street dog and cat populations, and is agreed by experts to be the most effective and humane method of reducing stray animal populations.

We will also be continuing to pursue our goal of funding and building a purpose built shelter and neutering centre with our partner in Macedonia, with a view to running some of the local TNR campaigns from the new centre.

In terms of animal welfare, Macedonia is where Bulgaria was when we started rescuing there 15 years ago, with very few proactive NGO's and only a few grass roots organisations and independent rescuers, so a centre of excellence is much needed there to lead the way to change, so we are now looking for funding for us to be able to achieve this goal.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Jones

Mrs M Jones

Mr D Moxey

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Structure

Brian Jones - Managing Director

Michelle Jones - Charity Director

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Director's Overview

It is my pleasure as K9 Rescue's director to report on the activity of the charity, which saw our focus this year continuing to rehabilitate severely traumatised dogs, rebuilding their mental health ready for adoption. Having achieved our long term plan to move our UK base into a rural location with large acreage, and a totally run free centre, we are able to use this space to further our rehabilitation work for the neediest dogs, with the space providing the dogs with a care free ability to run free and undoubtedly aid in their recuperation. In the future, we aim to use our new centre to build a hydrotherapy pool and become a centre of excellence in hydrotherapy and other therapies that will benefit the dogs. We are continuing to look for funding for us to be able to achieve this goal.

Our new country of focus, Macedonia, has a horrific history of abuse to dogs and continues to have very low levels of sterilisation due to education and cost. Macedonia has an estimated stray animal population of around 1 million, as the source of the dogs is from owned dog populations rather than feral, so until the people themselves stop dumping unwanted litters of dogs on the streets, these numbers will not change and are reflected across the whole country in towns and villages, so education regarding sterilisation of the owned dog populations will also form part of our work in Macedonia.



Our more recent partner rescue in Macedonia, continues to strengthen with the aim to promote animal welfare there and across Eastern Europe, and our long term goal to build a shelter there as a centre of excellence promoting humane animal welfare, with particular regard to education on the large scale culling through shooting and poisoning that is still taking place on a regular basis in Macedonia, despite their planned accession into the EU.

With our unplanned entry into supporting animal rescue and shelters in Ukraine, it appears that Ukraine also has many of the large scale problems with animal abuse and neglect that we have seen right across Eastern Europe that by British standards would warrant criminal convictions.

Unfortunately, although the legal systems in the EU are obliged to cover animal abuse, there have sadly been very few convictions for abuse in any of the Eastern European EU countries and only for the very extreme cases where there are actual witnesses which is rare.

Ukraine, whilst not yet in the EU, faces the same difficulties, as although it has a new Animal Protection Act, there is little appetite from the authorities to enforce it, and now in War Time, we can see that the animal abuse is already escalating unchecked. This is something we are already working hard to try and change via internal contacts in the relevant government departments.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2022*

We continue to work very closely in Eastern Europe with vets, animal welfare NGO's, shelters and rescue centres, and a large group of volunteers right across the region. Trap Neuter Return is still the best solution against the tide of street dogs in Eastern Europe, yet our focus is now targeting the owned dog populations and educating the owners to bring their dogs to the TNR teams for castration, as unwanted litters from owned dogs, particularly chained dogs out in the open, has now been identified to be the main source of the street dog populations. TNR is widely recognised in many countries as being the best and most humane way of reducing stray dog populations. In conjunction with various charities and NGO's in the region we help and assist in TNR campaigns in villages, towns and cities.

In constant contact with all of these we are able to help and assist instantly and react to any problems that occur. Our liaison with vets in the region enable us to ensure that a dog in need is given care as quickly as possible.

Volunteers often get out to schools to give talks and distribute educational material on proper care for dogs including the importance of spay and neuter, and we are slowly seeing this filtering through in the amount of people that are showing more care and love for the animals they have. We assist various shelters in Eastern Europe now and send out food and care deliveries in bulk when we can. Many people donate supplies at our centre and when we get a van load ready to send, it goes out to the shelters in Eastern Europe.



Our aftercare system is as tight as our rescue; we believe that the care should not stop just because the dog has a new home. Once a dog goes to their foster or forever home, we remain in regular contact with our fosters and permanent homes to follow the life of the dog and to ensure all of the dogs needs are properly taken care of, with Full Lifetime Rescue Back Up.

Each rehomed dog is carefully monitored and any aftercare, veterinary needs, or specialist therapies required for any pre-existing conditions not covered by the families pet insurance is taken care of by us to ensure the dog has access to everything it needs.

As can be seen from the accounts we have no paid staff at the charity. All funds collected are spent on the animals, we are truly dedicated to saving and caring for the animals that we rescue.

Despite all of our notable successes, the year was not without its difficulties. The situation in Eastern Europe is ongoing and seemingly never ending, primarily due to the lack of spay/neuter within the owned dog populations and the resultant abandonment of litters to the streets by the people of Eastern Europe themselves, so continuing education on spay/neuter of owned dogs is a must.

K9 RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2022*

For every dog rescued, another 400 puppies are put to the streets. Raising funds is increasingly more difficult with the harsh economic climate so people are not giving as much to smaller charities such as ourselves and the larger multi million pound charities continue to take the biggest slice of the cake.

And with the continuing pandemic financial aftermath and dog overpopulation even now here in the UK, we anticipate facing another tough year ahead, yet we know that by working together as we are, we will achieve the best possible outcome for the animals that look to us to help them.

We will continue to provide the vital support necessary so that together we can do what we do best - educate, rescue, rehabilitate and rehome the most vulnerable animals.



The trustees' report was approved by the Board of Trustees.

Mr B Jones

Trustee

Dated: 30 January 2023

K9 RESCUE

CHARTERED ACCOUNTANTS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF K9 RESCUE FOR THE YEAR ENDED 30 APRIL 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue for the year ended 30 April 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of K9 Rescue and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [icaew.com](https://www.icaew.com). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K9 Rescue and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that K9 Rescue has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of K9 Rescue. You consider that K9 Rescue is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of K9 Rescue. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Griffiths Marshall

30 January 2023

Chartered Accountants Accountants

Beaumont House
172 Southgate Street
Gloucester
GL1 2EZ

K9 RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	27,693	20,651
<u>Expenditure on:</u>			
Charitable activities	3	29,371	21,589
Net expenditure for the year/ Net movement in funds		(1,678)	(938)
Fund balances at 1 May 2021		1,033	1,971
Fund balances at 30 April 2022		(645)	1,033

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K9 RESCUE

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		615		3,793	
Creditors: amounts falling due within one year					
	7	(1,260)		(2,760)	
Net current (liabilities)/assets			(645)		1,033
Income funds					
Unrestricted funds			(645)		1,033
			(645)		1,033

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 January 2023

Mr B Jones
Trustee

Company registration number 8043935

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

K9 Rescue is a private company limited by guarantee incorporated in England and Wales. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H9JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (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 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 £.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1.5 Resources expended

Resources expended are recognised in the period they are incurred.

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

1.6 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.

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.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	27,693	20,651

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

3 Charitable activities

	Care of rescue dogs 2022 £	Care of rescue dogs 2021 £
Care of rescue dogs	25,481	19,424
Insurance	188	-
Telephone, printing, postage and stationery	424	98
Subscriptions	1,911	-
Bank charges	284	236
Exchange rate differences	(75)	141
	<u>28,213</u>	<u>19,899</u>
Share of governance costs (see note 4)	1,158	1,690
	<u>29,371</u>	<u>21,589</u>

4 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Accountancy	-	1,158	1,158	-	1,690	1,690
	<u>-</u>	<u>1,158</u>	<u>1,158</u>	<u>-</u>	<u>1,690</u>	<u>1,690</u>
Analysed between Charitable activities	-	1,158	1,158	-	1,690	1,690
	<u>-</u>	<u>1,158</u>	<u>1,158</u>	<u>-</u>	<u>1,690</u>	<u>1,690</u>

Governance costs includes payments to the auditors of £1,158(2021- £1,690) for audit fees.

5 Trustees

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

6 Employees

There were no employees during the year

K9 RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	1,380
Accruals and deferred income	1,260	1,380
	<u>1,260</u>	<u>2,760</u>

8 Post Balance Sheet Events

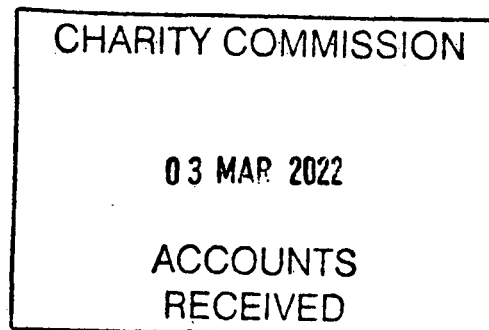
On 21 November 2022 the charity's name was changed to K9 Rescue (formerly K9 Rescue Ltd).

Accounts

Charity Registration No. 1152283

Company Registration No. 8043935 (England and Wales)

K9 RESCUE LTD
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021



K9 RESCUE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Jones Mrs M Jones Mr D Moxey
Secretary	Mrs M Jones
Charity number	1152283
Company number	8043935
Registered office	Travellers Rest Stowe Green St Briavels Lydney Gloucestershire GL15 6QW
Accountants	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ
Bankers	HSBC 30 High Street Weston Super Mare Somerset BS23 1JE

K9 RESCUE LTD

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K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their 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 Memorandum and Articles adopted by special resolution, dated 28 May 2013, the Companies Act 2006 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

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- Activities: offering shelter or sanctuary for animals which are in need of medical attention; providing medical treatment for animals; actively seeking new homes for "rescued" animals.



K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Delivering our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year continued to be the promotion and prevention of the abuse of dogs, rescuing of dogs, and rehoming of dogs complete with aftercare and rehabilitation. The strategies we used to meet these objectives included:

- Providing a range of services which are reflective of relevant quality standards and address the potential problems related to animals abuse.
- Working in partnership with other animals charities to secure the widest range of services is available that best matches the needs of the animals.
- Working closely with specialist vets and therapists to offer the necessary aftercare required for rehabilitation and wellness.



K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Public Benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose.

This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. Our animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights our main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail below, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The total number of dogs rehomed for the year has dropped to 20+ due to the ongoing pandemic and restrictions that have been in place and the difficulties faced with rehoming our typically nervous dogs that need to spend time getting to know their family in their home first before adoption takes place, as experience shows this is the most successful method of adoption with few settling in problems and less returns.



The mixture of dogs rescued continues to be mainly from Bulgaria yet also includes dogs that have been rehomed from British and other foreign rescues. Even though we predominantly focus on rescue and rehoming from Bulgaria we are often asked to help with cases within the UK and other EU countries. This is because we specialise in special needs and nervous and or behavioural dogs to which a lot of shelters cannot assist. Due to the fact that we have built up the reputation for caring for special needs dogs our network of carers, foster homes, vets and other therapists are all specialists in this field.

K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Our aftercare continues with all the dogs we rehome whether foster or permanent. Our network of vets, trainers and therapists around the country, are carefully chosen for our type of dogs, are always available 24/7 for any help that the animal needs, with regular visits with dogs in our care to vets or therapists for aftercare treatment and training follow up.

In Bulgaria itself we have a network of rescue centres, foster homes, and volunteer rescuers. We are involved in school education via specialist presentations on animal care and leaflets/books translated into Bulgarian. We are great believers that education is the first step to repairing the decades of abuse towards animals in developing countries such as Bulgaria.

We are also involved in Bulgaria in organising, financing and assisting in national TNR (trap, neuter, return) campaigns, which have not only shown to be very successful in country, but also agreed by many to be the best and most humane method of reducing the huge stray dog problem in country.

Every single dog that we rescue, whether in Bulgaria, the UK or elsewhere in Europe has the same care and respect from the moment of rescue. They are vet checked for health and given any treatment and time to recuperate for the journey to their new home.



Money is raised for transport and the dog is given travel inoculations and requirements. They are then transported to the UK where they are then housed in private kennels or foster homes ready to look for their adopters. Once rehomed, we keep in regular contact with the adopters to ensure aftercare is taken care of; providing advice on settling into British life which can be very different for some, as well as health care, training and diet to ensure the dog has every chance at the best start in their new life. To us, the job does not stop when the dogs find their new forever homes, as we aim to ensure that dog is loved and respected for their whole life as a member of the family.

K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Financial review

With sound financial management and the support of its volunteers, we have generated a very reasonable financial outcome for the period in spite of the challenges the pandemic has continued to present this year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal Funding Sources

All our funding is from charitable donations either from our dedicated website www.k9-rescue.org.uk or from our large social networking presence. Funds are mainly requested for specific cases as they appear, for a dog that needs an operation, or one that needs transport to a new home. As such it is rare that we have surplus funds for real emergencies as they crop up, yet we are continuing to become more financially pro-active rather than reactive for the future.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for Future Periods

We are striving to become more financially pro-active rather than reactive for the future; continuing to apply for the numerous animal welfare grants and trust funding that are available, as well as continue to plan more TNR campaigns, educational visits to schools, and promote specialist aftercare for rehabilitating the dogs.



Now that we have established our run free centre here in the UK, our next long term plan for the charity is to fund and build a purpose built shelter with our new rescue partner in Macedonia. In terms of animal welfare, Macedonia is where Bulgaria was when we started rescuing there 15 years ago, with very few proactive NGO's and only a few grass roots organisations and independent rescuers, so a centre of excellence is much needed there to lead the way to change, so we are now looking for funding for us to be able to achieve this goal.

K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B Jones

Mrs M Jones

Mr D Moxey

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Management Structure

Brian Jones - Managing Director

Michelle Jones - Charity Assistant

Director's Overview

It is my pleasure as K9-Rescue's director to report on the activity of the charity, which continued to see a steady flow of dogs in need coming into our care. Our big success this year is that we finally achieved our long term plan to move our UK base into a rural location, with large acreage, and a totally run free centre. Our new base will now allow the dogs a care free ability to run free and will undoubtedly aid their recuperation. In the future, we aim to use our new centre to build a hydrotherapy pool and become a centre of excellence in hydrotherapy and other therapies that will benefit the dogs. We are continuing to look for funding for us to be able to achieve this goal.

Our country of focus, Bulgaria, has a long history of abuse to dogs and continues to have very low levels of sterilisation due to education and cost. Bulgaria continues to have an estimated street dog population in excess of 3 million in the capital of Sofia alone as the source of the dogs is from owned dog populations rather than feral, so until the people themselves stop dumping unwanted litters of dogs on the streets, these numbers will not change and are reflected across the whole country in towns and villages.



K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Our more recent partner rescue in Macedonia, continues to strengthen with the aim to promote animal welfare there and across Eastern Europe, and our long term goal to build a shelter there as a centre of excellence promoting humane animal welfare.

Over the years, we have seen abuse and neglect on such a scale right across Eastern Europe that by British standards it would warrant criminal convictions. Unfortunately, although the legal systems in the EU are obliged to cover animal abuse, there have sadly been very few convictions for abuse in any of the Eastern European EU countries and only for the very extreme cases where there are actual witnesses which is rare. This, again, is something we are working hard to try and change via internal contacts in the relevant government departments.

We continue to work very closely in Eastern Europe with vets, animal welfare NGO's, shelters and rescue centres, and a large group of volunteers right across the region. Trap Neuter Return is still the best solution against the tide of street dogs in Eastern Europe, yet our focus is now targeting the owned dog populations and educating the owners to bring their dogs to the TNR teams for castration, as unwanted litters from owned dogs, particularly chained dogs out in the open, has now been identified to be the main source of the street dog populations. TNR is widely recognised in many countries as being the best and most humane way of reducing stray dog populations. In conjunction with various charities and NGO's in the region we help and assist in TNR campaigns in villages, towns and cities.

In constant contact with all of these we are able to help and assist instantly and react to any problems that occur. Our liaison with vets in the region enable us to ensure that a dog in need is not only given care as quickly as possible, yet also prepared for onward transport to their new home.

Volunteers often get out to schools to give talks and distribute educational material on proper care for dogs including the importance of spay and neuter, and we are slowly seeing this filtering through in the amount of people that are showing more care and love for the animals they have. We assist various shelters in Eastern Europe now and send out food and care deliveries in bulk when we can. Many people donate supplies at our centre and when we get a van load ready to send, it goes out to the shelters in Eastern Europe.

Our aftercare system is as tight as our rescue; we believe that the care should not stop just because the dog has a new home. Once we have the dogs safely into the UK and into their foster or forever homes, we remain in regular contact with our fosters and permanent homes to follow the life of the dog and to ensure all of the dogs needs are properly taken care of, with Full Lifetime Rescue Back Up.



K9 RESCUE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Each rehomed dog is carefully monitored and any aftercare, veterinary needs, or specialist therapies required for any pre-existing conditions not covered by the families pet insurance is taken care of by us to ensure the dog has access to everything it needs.

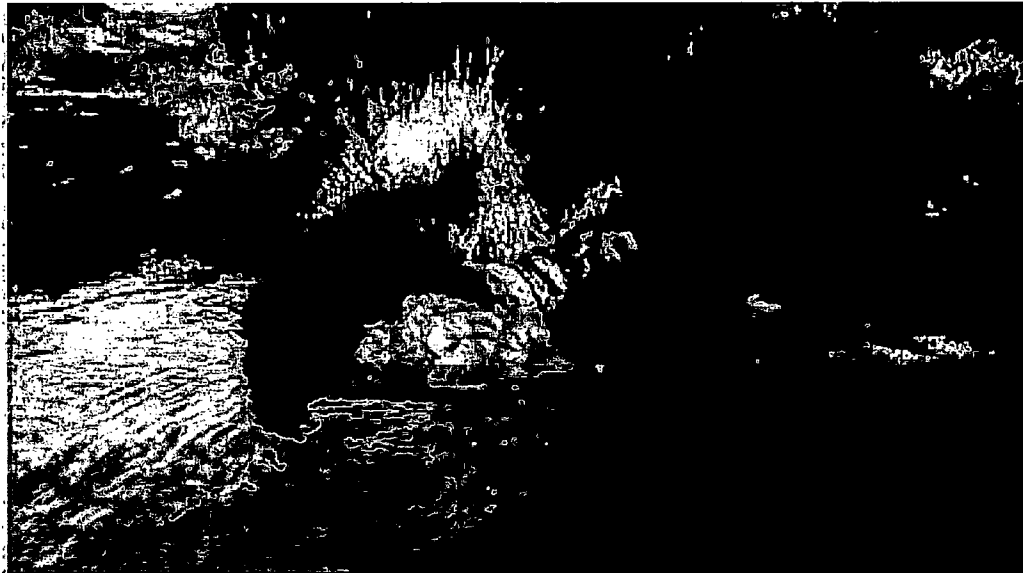
As can be seen from the accounts we have no paid staff at the charity. All funds collected are spent on the animals, we are truly dedicated to saving and caring for the animals that we rescue.

Despite all of our notable successes, the year was not without its difficulties. The situation in Eastern Europe is ongoing and seemingly never ending, primarily due to the lack of spay/neuter within the owned dog populations and the resultant abandonment of litters to the streets by the people of Eastern Europe themselves, so continuing education on spay/neuter of owned dogs is a must.

For every 1 we rescue another 400 puppies are put to the streets. Raising funds is increasingly more difficult with the harsh economic climate so people are not giving as much to smaller charities such as ourselves and the larger multi million pound charities continue to take the biggest slice of the cake.

And with the continuing pandemic restrictions, we anticipate facing another tough year ahead, yet we know that by working together as we are, we will achieve the best possible outcome for the animals that look to us to help them.

We will continue to provide the vital support necessary so that together we can do what we do best - educate, rescue, rehabilitate and rehome the most vulnerable animals.



The trustees' report was approved by the Board of Trustees.

Mr B Jones
Trustee

Dated: 14 February 2022

K9 RESCUE LTD

CHARTERED ACCOUNTANTS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF K9 RESCUE LTD FOR THE YEAR ENDED 30 APRIL 2021

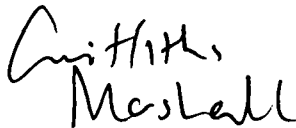
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue Ltd for the year ended 30 April 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of K9 Rescue Ltd and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K9 Rescue Ltd and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that K9 Rescue Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of K9 Rescue Ltd. You consider that K9 Rescue Ltd is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of K9 Rescue Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Griffiths Marshall

Chartered Accountants Accountants

14 February 2022

Beaumont House
172 Southgate Street
Gloucester
GL1 2EZ

K9 RESCUE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	20,651	33,582
<u>Expenditure on:</u>			
Charitable activities	3	21,589	31,832
Other	7	-	965
Total resources expended		21,589	32,797
Net (expenditure)/income for the year/ Net movement in funds		(938)	785
Fund balances at 1 May 2020		1,971	1,186
Fund balances at 30 April 2021		1,033	1,971

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

K9 RESCUE LTD

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		3,793		3,041	
Creditors: amounts falling due within one year	8	(2,760)		(1,070)	
Net current assets			1,033		1,971
Income funds					
Unrestricted funds			1,033		1,971
			1,033		1,971

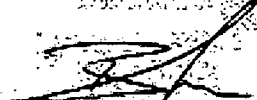
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 February 2022.


Mr. B. Jones
Trustee

Company Registration No. 8043835

K9 RESCUE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

K9 Rescue Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Travellers Rest Stowe Green, St Briavels, Lydney, Gloucestershire, GL15 6QW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 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 £.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1.5 Resources expended

Resources expended are recognised in the period they are incurred.

K9 RESCUE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

1.6 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.

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.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	20,651	33,582

K9 RESCUE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

3 Charitable activities

	Care of rescue dogs 2021 £	Care of rescue dogs 2020 £
Care of rescue dogs	19,424	29,254
Telephone, printing, postage and stationery	98	46
Bank charges	236	365
Exchange rate differences	141	1,087
	<u>19,899</u>	<u>30,752</u>
Share of governance costs (see note 4)	1,690	1,080
	<u>21,589</u>	<u>31,832</u>

4 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	1,690	1,690	-	1,080	1,080
	<u>-</u>	<u>1,690</u>	<u>1,690</u>	<u>-</u>	<u>1,080</u>	<u>1,080</u>
Analysed between Charitable activities	-	1,690	1,690	-	1,080	1,080
	<u>-</u>	<u>1,690</u>	<u>1,690</u>	<u>-</u>	<u>1,080</u>	<u>1,080</u>

Governance costs includes payments to the auditors of £1,690 (2020- £1,080) for audit fees.

5 Trustees

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

6 Employees

There were no employees during the year

K9 RESCUE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

7 Other

	Total	Unrestricted funds
	£	
	2021	2020
Net loss on disposal of intangible fixed assets	-	965
	-	965
	<u> </u>	<u> </u>

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,380	-
Accruals and deferred income	1,380	1,070
	<u> </u>	<u> </u>
	2,760	1,070
	<u> </u>	<u> </u>