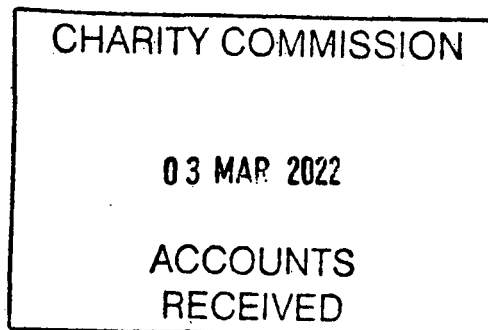


Charity Registration No. 1152283

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.

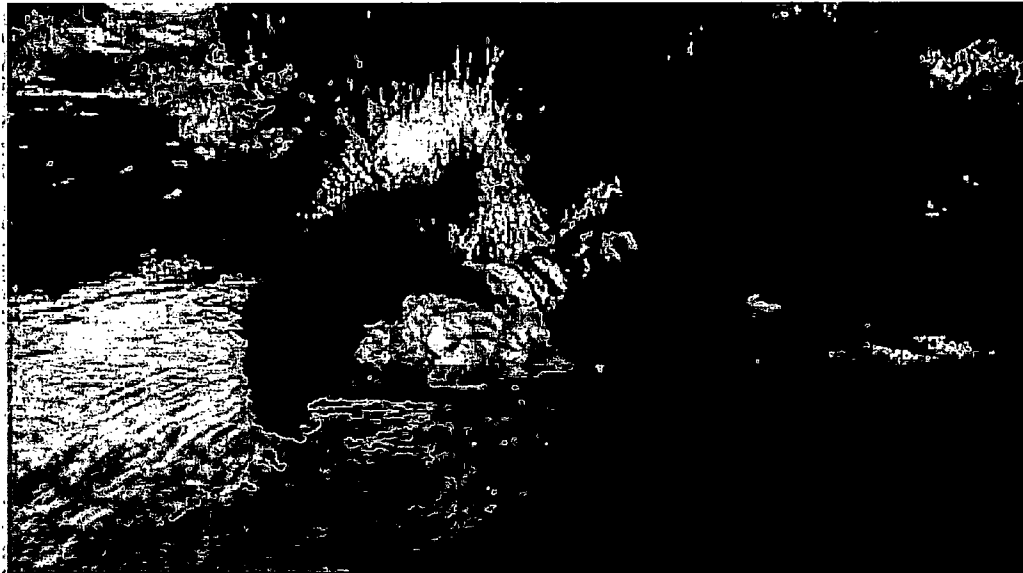
As can be seen from the accounts we have no paid staff at the charity. All funds collected are spent on the animals, we are truly dedicated to saving and caring for the animals that we rescue.

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

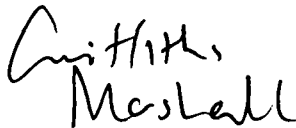
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of K9 Rescue Ltd for the year ended 30 April 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and 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		
Income from:			
Donations and legacies	2	20,651	33,582
Expenditure on:			
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

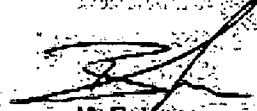
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

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>
	<u>2,760</u>	<u>1,070</u>