

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

CONTENTS

	Page
Trustees' report	1 - 9
Accountants' report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 16

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> </u>	<u> </u>