



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

## Contents

|                                   | Page    |
|-----------------------------------|---------|
| Trustees' report                  | 3 - 28  |
| Accountants' report               | 29      |
| Statement of financial activities | 30      |
| Balance sheet                     | 31      |
| Notes to the financial statements | 32 - 35 |





## **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.



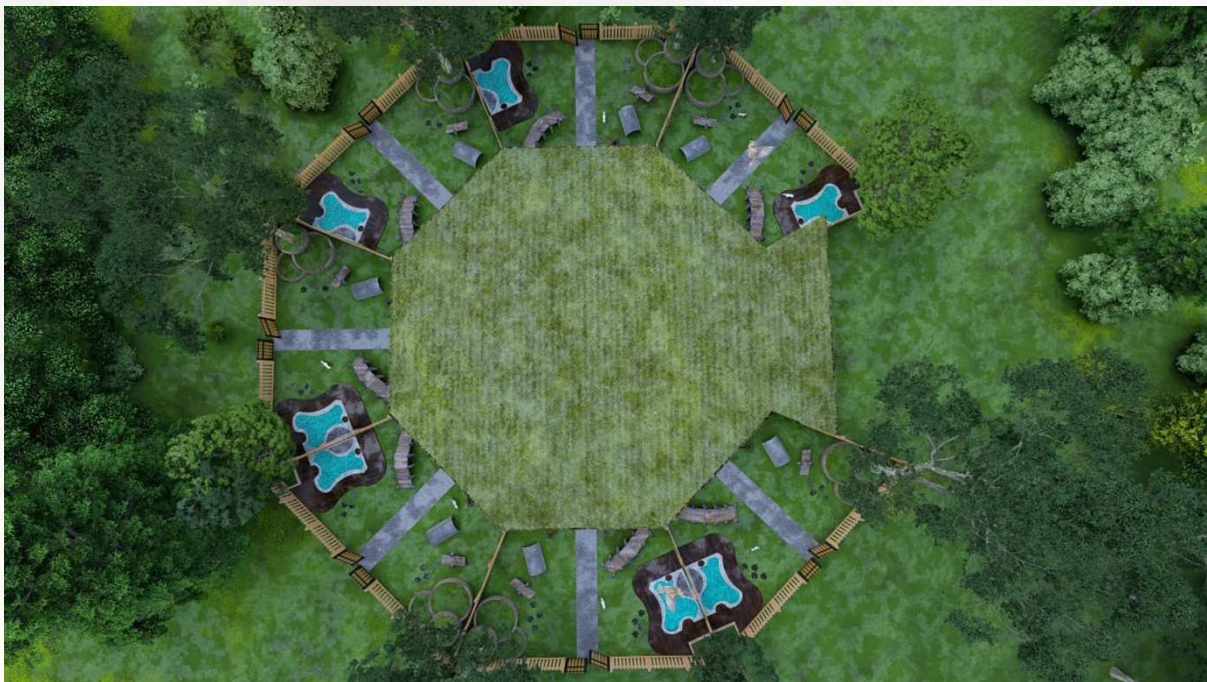
- **Kennel-free accommodation**, with each pod housing 4-6 dogs, recognizing that dogs are social pack animals and should not live in isolation.
- **A spacious, lounge-style cattery**, allowing multiple cats to live together as a family, promoting natural social interactions.
- **Living accommodations 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.

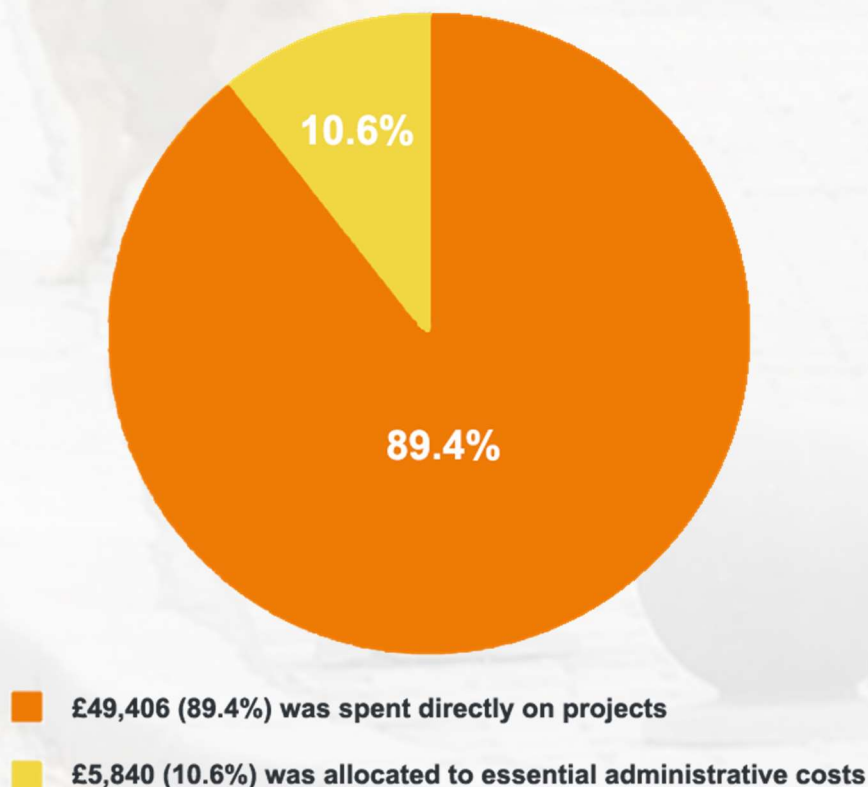
While we continue to face the broader economic challenges affecting the charitable sector, the trustees are pleased with the funds raised this year. Careful management and strategic allocation of resources have allowed us to maintain stability, deliver high-impact programmes, and ensure that every donation 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](http://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<br>2025<br>£ | Unrestricted funds<br>2024<br>£ |
|----------------------------------------------------------------|-------|---------------------------------|---------------------------------|
|                                                                | Notes |                                 |                                 |
| <b><u>Income from:</u></b>                                     |       |                                 |                                 |
| Donations and legacies                                         | 2     | 50,738                          | 43,151                          |
| Charitable activities                                          | 3     | 360                             | -                               |
|                                                                |       |                                 |                                 |
| <b>Total income</b>                                            |       | 51,098                          | 43,151                          |
|                                                                |       |                                 |                                 |
| <b><u>Expenditure on:</u></b>                                  |       |                                 |                                 |
| Charitable activities                                          | 4     | 55,246                          | 48,894                          |
|                                                                |       |                                 |                                 |
| <b>Net expenditure for the year/<br/>Net movement in funds</b> |       | (4,148)                         | (5,743)                         |
|                                                                |       |                                 |                                 |
| Fund balances at 1 May 2024                                    |       | (1,547)                         | 4,196                           |
|                                                                |       |                                 |                                 |
| <b>Fund balances at 30 April 2025</b>                          |       | (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<br>£      | £              | 2024<br>£      | £              |
|-------------------------------------------------------|-----------|----------------|----------------|----------------|----------------|
| <b>Current assets</b>                                 |           |                |                |                |                |
| Cash at bank and in hand                              |           | 605            |                | 253            |                |
| <b>Creditors: amounts falling due within one year</b> | <b>9</b>  | <u>(6,300)</u> |                | <u>(1,800)</u> |                |
| <b>Net current liabilities</b>                        |           |                | <u>(5,695)</u> |                | <u>(1,547)</u> |
| <b>The funds of the charity</b>                       |           |                |                |                |                |
| Unrestricted funds                                    | <b>10</b> |                | <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<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| 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<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| <b>Film Sales</b>   |                                    |                                    |
| Cinema Ticket Sales | 360                                | -                                  |

### 4 Expenditure on charitable activities

|                                                           | Care of<br>Rescue<br>Dogs<br>2025<br>£ | Film Costs<br>2025<br>£ | Total<br>2025<br>£ | Care of<br>Rescue<br>Dogs<br>2024<br>£ |
|-----------------------------------------------------------|----------------------------------------|-------------------------|--------------------|----------------------------------------|
| <b>Direct costs</b>                                       |                                        |                         |                    |                                        |
| 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                                 |
| <b>Share of support and governance costs (see note 5)</b> |                                        |                         |                    |                                        |
| Governance                                                | 1,500                                  | -                       | 1,500              | 1,620                                  |
|                                                           | 54,332                                 | 914                     | 55,246             | 48,894                                 |
| <b>Analysis by fund</b>                                   |                                        |                         |                    |                                        |
| Unrestricted funds                                        | 54,332                                 | 914                     | 55,246             | 48,894                                 |

### 5 Support costs allocated to activities

|                          | 2025<br>£ | 2024<br>£ |
|--------------------------|-----------|-----------|
| Governance costs         | 1,500     | 1,620     |
| <b>Analysed between:</b> |           |           |
| 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<br>£    | 2024<br>£    |
|------------------------------|--------------|--------------|
| 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<br>£   | Incoming<br>resources<br>£    | Resources<br>expended<br>£    | At 30 April<br>2025<br>£    |
|-----------------------|----------------------|-------------------------------|-------------------------------|-----------------------------|
| General funds         | <u>(1,547)</u>       | <u>51,098</u>                 | <u>(55,246)</u>               | <u>(5,695)</u>              |
| <b>Previous year:</b> | <b>At 1 May 2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 30 April<br/>2024</b> |
|                       | £                    | £                             | £                             | £                           |
| General funds         | <u>4,196</u>         | <u>43,151</u>                 | <u>(48,894)</u>               | <u>(1,547)</u>              |