

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Details

Other names HILBRAE RESCUE KENNELS

Status Registered

Legal form Charitable company

Company number [08255729](#)

Registered 2013-09-10

Register [View on the Charity Commission register](#)

Contact

Address Hilbrae Pets Hotel
Cold Hatton
Telford
TF6 6QJ

Phone 01952541254

Email marty@hilbrae.co.uk

Website www.hilbraerescuekennells.co.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.TO PROMPT 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 ILLUSAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Rescue Kennels

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Other Defined Groups

Geography

- Shropshire
- Telford & Wrekin

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£289,080	£328,430	-	-
2024-03-31	£365,350	£408,069	-	-
2022-10-30	£185,563	£255,398	-	-
2021-10-30	£249,789	£214,326	-	-
2020-10-30	£207,710	£199,639	-	-

Trustees

Name	Role	Appointed
MARTY BURRELL	Chair	2013-02-07
JULIA KAMINSKI		2013-02-07
LYNNE GEORGE		2023-09-28
PETER BURRELL		2013-02-07

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Accounts

REGISTERED COMPANY NUMBER: 08255729 (England and Wales)
REGISTERED CHARITY NUMBER: 1153751

HILBRAE RESCUE KENNELS
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HILBRAE RESCUE KENNELS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 13

HILBRAE RESCUE KENNELS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	Mr P Burrell Mrs M Burrell Mr P H Clarke (resigned 7.5.24) Mrs J Kaminski Mrs L George
REGISTERED OFFICE	Hilbrae Rescue Kennels Cold Hatton Telford TF6 6QJ
REGISTERED COMPANY NUMBER	08255729 (England and Wales)
REGISTERED CHARITY NUMBER	1153751
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

HILBRAE RESCUE KENNELS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charitable company 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.

Significant activities

The charitable company offers shelter and sanctuary for animals which are in need of medical attention, provides medical treatment for animals and actively seeks new homes for "rescued" animals.

During the year we have rehomed an abundant number of dogs. We have provided an opportunity for individuals with learning/social/behavioural disabilities to interact with the dogs which gives the dog and the individual great pleasure. We have provided experience days of individuals and company employees to experience the socialisation of dogs.

Public benefit

In setting the objectives and planning activities, the Trustees have given due consideration to general guidance provided by the Charity Commission relating to public benefit.

FINANCIAL REVIEW

Financial position

During the period the charitable company generated income of £289,080 (17 month period ended 31 March 2024: £365,350) and incurred expenditure of £328,430 (17 month period ended 31.03.2024: £408,069) resulting in an overall deficit of £39,350 (17 month period ended 31.03.2024: a deficit of £42,719).

The timing of donations and legacies can impact the year on year results and the Board are confident that, whilst fundraising continues to be challenging, that the charitable company remains a going concern.

Reserves policy

Our reserves policy is to hold 12 months running costs in free reserves.

At the year end our free reserves, calculated as unrestricted reserves less fixed assets, were £135,205 (2024: £172,386) which represents 5 months of current running costs (2024: 7 months).

HILBRAE RESCUE KENNELS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

FUTURE PLANS

Our future plans are to continue with our ongoing work and we also plan to replace our existing kennels with new ones.

Since the financial year end, the Trustees' have appointed a freelance fundraising co-ordinator, experienced in animal welfare, to support with the financial growth and sustainability of the charity.

We plan to add a recovery block to replace 2 of our older kennels. Dogs that have had surgery or any major treatment will be able to recover in a new kennel block specifically for this purpose. We have seen an increase in the amount of dogs arriving with health issues or injuries that require immediate attention.

We are planning to hold a few of our own events this year. Hoping to raise publicity and much needed funds for the year ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated on 16th October 2012 and is governed by its memorandum and articles of association which were approved on 31st August 2012.

Charitable status was obtained on 10th September 2013.

Recruitment and appointment of new trustees

In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

New Trustees' are recruited openly and receive a full induction to the charity.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Hilbrae Rescue Kennels for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

HILBRAE RESCUE KENNELS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on.....15/12/25.....and signed on its behalf by:

.....M. Burrell.....
Mrs M Burrell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILBRAE RESCUE KENNELS**

Independent examiner's report to the trustees of Hilbrae Rescue Kennels ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *17th December 2025*

HILBRAE RESCUE KENNELS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Year Ended 31.3.25 Unrestricted fund £	Period 1.11.22 to 31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		111,532	152,204
Charitable activities			
Charitable activities		77,965	55,624
Other trading activities	2	97,370	154,836
Investment income	3	2,213	2,686
Total		<u>289,080</u>	<u>365,350</u>
EXPENDITURE ON			
Raising funds		173	15
Charitable activities			
Charitable activities		<u>328,257</u>	<u>408,054</u>
Total		<u>328,430</u>	<u>408,069</u>
NET INCOME/(EXPENDITURE)		(39,350)	(42,719)
RECONCILIATION OF FUNDS			
Total funds brought forward		327,425	370,144
TOTAL FUNDS CARRIED FORWARD		<u>288,075</u>	<u>327,425</u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

HILBRAE RESCUE KENNELS

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	152,870	155,039
CURRENT ASSETS			
Debtors	9	1,075	42,064
Cash at bank and in hand		150,073	140,528
		<u>151,148</u>	<u>182,592</u>
CREDITORS			
Amounts falling due within one year	10	(15,943)	(10,206)
		<u>135,205</u>	<u>172,386</u>
NET CURRENT ASSETS			
		<u>288,075</u>	<u>327,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>288,075</u>	<u>327,425</u>
NET ASSETS			
		<u>288,075</u>	<u>327,425</u>
FUNDS	11		
Unrestricted funds		288,075	327,425
TOTAL FUNDS		<u>288,075</u>	<u>327,425</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/25 and were signed on its behalf by:

.....
Mrs M Burrell - Trustee

The notes form part of these financial statements

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery - 25% & 10% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24
	£	£
Rent received	6,061	11,645
Insurance commission	23	35
Shop sales	91,286	143,156
	<u>97,370</u>	<u>154,836</u>

3. INVESTMENT INCOME

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24
	£	£
Interest receivable	<u>2,213</u>	<u>2,686</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24
	£	£
Depreciation - owned assets	<u>2,169</u>	<u>2,471</u>

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

During the previous 17 month period the following Trustees received total remuneration from the charitable company, including pension contributions of:

Mr P Burrell - 17 month period ended 31 March 2024: £13,868

Mrs A L Mark - 17 month period ended 31 March 2024: £28,394

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2025 nor for the year ended 31st March 2024.

6. STAFF COSTS

	Year Ended 31.3.25 £	Period 1.11.22 to 31.3.24 £
Wages and salaries	233,961	257,812
Social security costs	12,485	12,366
Other pension costs	4,475	3,718
	<u>250,921</u>	<u>273,896</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.25	Period 1.11.22 to 31.3.24
Kennels Staff	<u>12</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	152,204
Charitable activities	
Charitable activities	55,624
Other trading activities	154,836
Investment income	2,686
Total	<u>365,350</u>
EXPENDITURE ON	
Raising funds	15

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
			Unrestricted fund £
Charitable activities			
Charitable activities			408,054
Total			<u>408,069</u>
NET INCOME/(EXPENDITURE)			(42,719)
RECONCILIATION OF FUNDS			
Total funds brought forward			370,144
TOTAL FUNDS CARRIED FORWARD			<u><u>327,425</u></u>
8. TANGIBLE FIXED ASSETS			
	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024 and 31 March 2025	135,000	32,343	167,343
DEPRECIATION			
At 1 April 2024	-	12,304	12,304
Charge for year	-	2,169	2,169
At 31 March 2025	-	14,473	14,473
NET BOOK VALUE			
At 31 March 2025	<u>135,000</u>	<u>17,870</u>	<u>152,870</u>
At 31 March 2024	<u>135,000</u>	<u>20,039</u>	<u>155,039</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Other debtors		<u>1,075</u>	<u>42,064</u>

Included in debtors last year was a balance of £41,791 due from Hilbrae Pets Hotel, a partnership run by two of the Trustees (see note 13).

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,985	6,792
Social security and other taxes	4,125	3,049
Other creditors	6,833	365
	<u>15,943</u>	<u>10,206</u>

Included in creditors is a balance of £4,598 due to Hilbrae Pets Hotel, a partnership run by two of the Trustees (see note 13).

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	327,425	(39,350)	288,075
	<u>327,425</u>	<u>(39,350)</u>	<u>288,075</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	289,080	(328,430)	(39,350)
	<u>289,080</u>	<u>(328,430)</u>	<u>(39,350)</u>

Comparatives for movement in funds

	At 1.11.22	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	370,144	(42,719)	327,425
	<u>370,144</u>	<u>(42,719)</u>	<u>327,425</u>

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	365,350	(408,069)	(42,719)
TOTAL FUNDS	<u>365,350</u>	<u>(408,069)</u>	<u>(42,719)</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,475 for the period. (17 month period ended 31 March 2024: £3,718)

Contributions totalling £903 (2024: £365) were payable to the fund at the balance sheet date.

13. RELATED PARTY DISCLOSURES

During the year various transactions were undertaken between the charitable company and Hilbrae Pets Hotel, a partnership run by two of the Trustees, including recharging costs incurred on the partnership's behalf. At the period end, a balance of £4,598 was owed to Hilbrae Pets Hotel from the charitable company (2024: a balance of £41,791 was owed from Hilbrae Pets Hotel).

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Accounts

REGISTERED COMPANY NUMBER: 08255729 (England and Wales)
REGISTERED CHARITY NUMBER: 1153751

HILBRAE RESCUE KENNELS
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

HILBRAE RESCUE KENNELS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

HILBRAE RESCUE KENNELS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

TRUSTEES	Mr P Burrell Mrs M Burrell Mr P H Clarke (resigned 7.5.24) Mrs J Kaminski Mrs A L Mark (resigned 25.9.23) Mrs L George (appointed 28.9.23)
COMPANY SECRETARY	Mrs M Burrell
REGISTERED OFFICE	Hilbrae Rescue Kennels Cold Hatton Telford TF6 6QJ
REGISTERED COMPANY NUMBER	08255729 (England and Wales)
REGISTERED CHARITY NUMBER	1153751
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

HILBRAE RESCUE KENNELS

TRUSTEES' REPORT **FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 November 2022 to 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charitable company 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.

Significant activities

The charitable company offers shelter and sanctuary for animals which are in need of medical attention, provides medical treatment for animals and actively seeks new homes for "rescued" animals.

During the year we have rehomed an abundant number of dogs. We have provided an opportunity for individuals with learning/social/behavioural disabilities to interact with the dogs which gives the dog and the individual great pleasure. We have provided experience days of individuals and company employees to experience the socialisation of dogs.

Public benefit

In setting the objectives and planning activities, the Trustees have given due consideration to general guidance provided by the Charity Commission relating to public benefit.

FINANCIAL REVIEW

Financial position

During the 17 month period the charitable company generated income of £365,350 (year ended 31 October 2022: £185,563) and incurred expenditure of £408,069 (YE 31.10.2022: £255,398) resulting in an overall deficit of £42,719 (YE 31.10.2022: a deficit of £69,835).

The timing of donations and legacies can impact the year on year results and the Board are confident that, whilst fundraising continues to be challenging, that the charitable company remains a going concern.

Reserves policy

Our reserves policy is to hold 12 months running costs in free reserves.

At the year-end our free reserves, calculated as unrestricted reserves less fixed assets, were £172,386 (2022: £212,634) which represents 8 months of current running costs (2022: 10 months).

FUTURE PLANS

Our future plans are to continue with our ongoing work and we also plan to replace our existing kennels with new ones.

Since the financial year end, the Trustees' have appointed a freelance fundraising co-ordinator, experienced in animal welfare, to support with the financial growth and sustainability of the charity.

HILBRAE RESCUE KENNELS

TRUSTEES' REPORT
FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated on 16th October 2012 and is governed by its memorandum and articles of association which were approved on 31st August 2012.

Charitable status was obtained on 10th September 2013.

Recruitment and appointment of new trustees

In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

New Trustees are recruited openly and receive a full induction to the charity.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Hilbrae Rescue Kennels for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs M Burrell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILBRAE RESCUE KENNELS**

Independent examiner's report to the trustees of Hilbrae Rescue Kennels ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 November 2022 to 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date:

HILBRAE RESCUE KENNELS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

	Notes	Period 1.11.22 to 31.3.24 Unrestricted fund £	Year Ended 31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		152,204	72,069
Charitable activities			
Charitable activities		55,624	9,110
Other trading activities	2	154,836	104,223
Investment income	3	<u>2,686</u>	<u>161</u>
Total		<u>365,350</u>	<u>185,563</u>
EXPENDITURE ON			
Raising funds		15	40
Charitable activities			
Charitable activities		<u>408,054</u>	<u>255,358</u>
Total		<u>408,069</u>	<u>255,398</u>
NET INCOME/(EXPENDITURE)		(42,719)	(69,835)
RECONCILIATION OF FUNDS			
Total funds brought forward		370,144	439,979
TOTAL FUNDS CARRIED FORWARD		<u>327,425</u>	<u>370,144</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

HILBRAE RESCUE KENNELS

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	2024 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	155,039	157,510
CURRENT ASSETS			
Debtors	9	42,064	35,271
Cash at bank and in hand		<u>140,528</u>	<u>184,755</u>
		182,592	220,026
CREDITORS			
Amounts falling due within one year	10	(10,206)	(7,392)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>172,386</u>	<u>212,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>327,425</u>	<u>370,144</u>
NET ASSETS		<u>327,425</u>	<u>370,144</u>
FUNDS	11		
Unrestricted funds		<u>327,425</u>	<u>370,144</u>
TOTAL FUNDS		<u>327,425</u>	<u>370,144</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs M Burrell - Trustee

The notes form part of these financial statements

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS **FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Rent received	11,645	5,968
Insurance commission	35	40
Shop sales	<u>143,156</u>	<u>98,215</u>
	<u>154,836</u>	<u>104,223</u>

3. INVESTMENT INCOME

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Interest receivable	<u>2,686</u>	<u>161</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Depreciation - owned assets	<u>2,471</u>	<u>2,827</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration

During the period the following Trustees received total remuneration from the charitable company, including pension contributions of:

Mr P Burrell - 17 month period ended 31 March 2024: £13,868 (Year ended 31 October 2022: £19,538)

Mrs A L Mark - 17 month period ended 31 March 2024: £28,394 (Year ended 31 October 2022: £18,026)

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

5. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2024 nor for the year ended 31st October 2022.

6. STAFF COSTS

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Wages and salaries	257,812	175,917
Social security costs	12,366	5,306
Other pension costs	<u>3,718</u>	<u>2,106</u>
	<u>273,896</u>	<u>183,329</u>

The average monthly number of employees during the period was as follows:

	Period 1.11.22 to 31.3.24	Year Ended 31.10.22
Kennels Staff	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	72,069
Charitable activities	
Charitable activities	9,110
Other trading activities	104,223
Investment income	<u>161</u>
Total	<u>185,563</u>
EXPENDITURE ON	
Raising funds	40
Charitable activities	
Charitable activities	<u>255,358</u>
Total	<u>255,398</u>
NET INCOME/(EXPENDITURE)	(69,835)
RECONCILIATION OF FUNDS	
Total funds brought forward	439,979

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

370,144

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 November 2022 and 31 March 2024	<u>135,000</u>	<u>32,343</u>	<u>167,343</u>
DEPRECIATION			
At 1 November 2022	-	9,833	9,833
Charge for year	<u>-</u>	<u>2,471</u>	<u>2,471</u>
At 31 March 2024	<u>-</u>	<u>12,304</u>	<u>12,304</u>
NET BOOK VALUE			
At 31 March 2024	<u>135,000</u>	<u>20,039</u>	<u>155,039</u>
At 31 October 2022	<u>135,000</u>	<u>22,510</u>	<u>157,510</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2022 £
Other debtors	<u>42,064</u>	<u>35,271</u>

Included in debtors at the period end is a balance of £41,791 (year ended 31 October 2022: £34,471) due from Hilbrae Pets Hotel, a partnership run by two of the Trustees (see note 11).

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2022 £
Trade creditors	6,792	5,628
Social security and other taxes	3,049	1,764
Other creditors	<u>365</u>	<u>-</u>
	<u>10,206</u>	<u>7,392</u>

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

11. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	370,144	(42,719)	327,425
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>370,144</u>	<u>(42,719)</u>	<u>327,425</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	365,350	(408,069)	(42,719)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>365,350</u>	<u>(408,069)</u>	<u>(42,719)</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	439,979	(69,835)	370,144
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>439,979</u>	<u>(69,835)</u>	<u>370,144</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,563	(255,398)	(69,835)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>185,563</u>	<u>(255,398)</u>	<u>(69,835)</u>

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024**

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,718 for the 17 month period. (Year ended 31 October 2022: £2,106)

Contributions totalling £365 (2022: £nil) were payable to the fund at the balance sheet date.

13. RELATED PARTY DISCLOSURES

During the year various transactions were undertaken between the charitable company and Hilbrae Pets Hotel, a partnership run by two of the Trustees, including recharging costs incurred on the partnership's behalf. At the period end, a balance of £41,791 was owed from Hilbrae Pets Hotel to the charitable company (2022: a balance of £34,471 was owed from Hilbrae Pets Hotel).

HILBRAE RESCUE KENNELS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	152,204	72,069
Other trading activities		
Rent received	11,645	5,968
Insurance commission	35	40
Shop sales	<u>143,156</u>	<u>98,215</u>
	154,836	104,223
Investment income		
Interest receivable	2,686	161
Charitable activities		
Adoption fees	49,924	9,110
Grants	<u>5,700</u>	<u>-</u>
	<u>55,624</u>	<u>9,110</u>
Total incoming resources	365,350	185,563
EXPENDITURE		
Raising donations and legacies		
Fundraising events	15	40
Charitable activities		
Animal costs	-	290
Veterinary costs	59,732	32,455
Waste disposal	<u>17,594</u>	<u>10,479</u>
	77,326	43,224
Support costs		
Management		
Wages	257,812	175,917
Social security	12,366	5,306
Pensions	3,718	2,106
Rent and rates	25,653	11,819
Insurance	167	176
Light and heat	13,259	6,358
Telephone	1,404	359
Postage and stationery	1,302	242
Advertising	-	234
Sundries	769	329
Carried forward	316,450	202,846

This page does not form part of the statutory financial statements

HILBRAE RESCUE KENNELS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 NOVEMBER 2022 TO 31 MARCH 2024

	Period 1.11.22 to 31.3.24 £	Year Ended 31.10.22 £
Management		
Brought forward	316,450	202,846
Motor expenses	2,448	1,227
Repairs and maintenance	2,838	-
Accountancy	2,448	2,170
Cleaning	2,182	735
Staff Uniform	205	-
Website costs	306	-
Consultancy	-	1,634
Depreciation (plant & mach'y)	2,471	2,827
Bank interest	<u>1,380</u>	<u>695</u>
	<u>330,728</u>	<u>212,134</u>
Total resources expended	<u>408,069</u>	<u>255,398</u>
Net expenditure	<u>(42,719)</u>	<u>(69,835)</u>

This page does not form part of the statutory financial statements

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Accounts

REGISTERED COMPANY NUMBER: 08255729 (England and Wales)
REGISTERED CHARITY NUMBER: 1153751

HILBRAE RESCUE KENNELS
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

HILBRAE RESCUE KENNELS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

HILBRAE RESCUE KENNELS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2022

TRUSTEES	Mr P Burrell Mrs M Burrell Mr P H Clarke Mrs J Kaminski Mrs A L Mark
COMPANY SECRETARY	Mrs M Burrell
REGISTERED OFFICE	Hilbrae Pets Hotel Cold Hatton Telford TF6 6QJ
REGISTERED COMPANY NUMBER	08255729 (England and Wales)
REGISTERED CHARITY NUMBER	1153751
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

HILBRAE RESCUE KENNELS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charitable company 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.

Significant activities

The charitable company offers shelter and sanctuary for animals which are in need of medical attention, provides medical treatment for animals and actively seeks new homes for "rescued" animals.

During the year we have rehomed an abundant number of dogs. We have provided an opportunity for individuals with learning/social/behavioural disabilities to interact with the dogs which gives the dog and the individual great pleasure. We have provided experience days of individuals and company employees to experience the socialisation of dogs.

Public benefit

In setting the objectives and planning activities, the Trustees have given due consideration to general guidance provided by the Charity Commission relating to public benefit.

FINANCIAL REVIEW

Financial position

During the year the charitable company generated income of £185,563 (2021: £249,789) and incurred expenditure of £255,398 (2021: £214,326) resulting in an overall deficit of £69,835 (2021: surplus of £35,463). The timing of donations and legacies can impact the year on year results and the Board are confident that, whilst fundraising continues to be challenging, that the charitable company remains a going concern.

Reserves policy

Our reserves policy is to hold 12 months running costs in free reserves.

At the year end our free reserves, calculated as unrestricted reserves less fixed assets, were £212,634 (2021: £279,642) which represents 10 months of current running costs (2021: 16 months).

FUTURE PLANS

Our future plans are to continue with our ongoing work and we also plan to replace our existing kennels with new ones.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was incorporated on 16th October 2012 and is governed by its memorandum and articles of association which were approved on 31st August 2012.

Charitable status was obtained on 10th September 2013.

HILBRAE RESCUE KENNELS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2022

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Hilbrae Rescue Kennels for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on20/7/23..... and signed on its behalf by:

M. Burrell

.....
Mrs M Burrell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILBRAE RESCUE KENNELS**

Independent examiner's report to the trustees of Hilbrae Rescue Kennels ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

C Moelwyn Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: ...*25th July 2023*...

HILBRAE RESCUE KENNELS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		72,069	126,296
Charitable activities			
Charitable activities		9,110	54,741
Other trading activities	2	104,223	68,726
Investment income	3	161	26
Total		<u>185,563</u>	<u>249,789</u>
EXPENDITURE ON			
Raising funds		40	-
Charitable activities			
Charitable activities		<u>255,358</u>	<u>214,326</u>
Total		<u>255,398</u>	<u>214,326</u>
NET INCOME/(EXPENDITURE)		(69,835)	35,463
RECONCILIATION OF FUNDS			
Total funds brought forward		439,979	404,516
TOTAL FUNDS CARRIED FORWARD		<u><u>370,144</u></u>	<u><u>439,979</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

HILBRAE RESCUE KENNELS
STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	157,510	160,337
CURRENT ASSETS			
Debtors	8	35,271	-
Cash at bank and in hand		184,755	301,097
		<u>220,026</u>	<u>301,097</u>
CREDITORS			
Amounts falling due within one year	9	(7,392)	(21,455)
		<u>212,634</u>	<u>279,642</u>
NET CURRENT ASSETS			
		<u>212,634</u>	<u>279,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>370,144</u>	<u>439,979</u>
NET ASSETS		<u>370,144</u>	<u>439,979</u>
FUNDS	10		
Unrestricted funds		<u>370,144</u>	<u>439,979</u>
TOTAL FUNDS		<u>370,144</u>	<u>439,979</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20/7/23 and were signed on its behalf by:

M. Burrell
 Mrs M Burrell - Trustee

The notes form part of these financial statements

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 OCTOBER 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Rent received	5,968	6,635
Insurance commission	40	21
Shop sales	98,215	62,070
	<u>104,223</u>	<u>68,726</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	<u>161</u>	<u>26</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>2,827</u>	<u>3,250</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration

During the year the following Trustees received total remuneration from the charitable company, including pension contributions of:

Mr P Burrell - £19,538 (2021: £19,876)

Mrs A L Mark - £18,026 (2021: £17,001)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st October 2022 nor for the year ended 31st October 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	126,296
Charitable activities	
Charitable activities	54,741
Other trading activities	68,726
Investment income	26
Total	<u>249,789</u>

EXPENDITURE ON

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Charitable activities	214,326
	<hr/>
NET INCOME	35,463
RECONCILIATION OF FUNDS	
Total funds brought forward	404,516
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>439,979</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 November 2021 and 31 October 2022	135,000	32,343	167,343
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 November 2021	-	7,006	7,006
Charge for year	-	2,827	2,827
	<hr/>	<hr/>	<hr/>
At 31 October 2022	-	9,833	9,833
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 October 2022	<u>135,000</u>	<u>22,510</u>	<u>157,510</u>
At 31 October 2021	<u>135,000</u>	<u>25,337</u>	<u>160,337</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	35,271	-
	<hr/>	<hr/>

Included in debtors at the year end is a balance of £34,471 (2021: £nil) due from Hilbrae Pets Hotel, a partnership run by two of the Trustees (see note 11).

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 OCTOBER 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,628	975
Social security and other taxes	1,764	2,282
Other creditors	-	18,198
	<u>7,392</u>	<u>21,455</u>

Included in creditors at the year end is a balance of £nil (2021: £17,198) due to Hilbrae Pets Hotel, a partnership run by two of the Trustees (see note 11).

10. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	439,979	(69,835)	370,144
	<u>439,979</u>	<u>(69,835)</u>	<u>370,144</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,563	(255,398)	(69,835)
	<u>185,563</u>	<u>(255,398)</u>	<u>(69,835)</u>

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	404,516	35,463	439,979
	<u>404,516</u>	<u>35,463</u>	<u>439,979</u>

HILBRAE RESCUE KENNELS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 OCTOBER 2022

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,789	(214,326)	35,463
TOTAL FUNDS	<u>249,789</u>	<u>(214,326)</u>	<u>35,463</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	404,516	(34,372)	370,144
TOTAL FUNDS	<u>404,516</u>	<u>(34,372)</u>	<u>370,144</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,352	(469,724)	(34,372)
TOTAL FUNDS	<u>435,352</u>	<u>(469,724)</u>	<u>(34,372)</u>

11. RELATED PARTY DISCLOSURES

During the year various transactions were undertaken between the charitable company and Hilbrae Pets Hotel, a partnership run by two of the Trustees, including recharging costs incurred on the partnership's behalf. At the year end a balance of £34,471 was due from Hilbrae Pets Hotel (2021: a balance of £17,198 was owed to Hilbrae Pets Hotel).

HILBRAE RESCUE KENNELS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,069	126,296
Other trading activities		
Rent received	5,968	6,635
Insurance commission	40	21
Shop sales	98,215	62,070
	<hr/>	<hr/>
	104,223	68,726
Investment income		
Interest receivable	161	26
Charitable activities		
Adoption fees	9,110	8,315
Grants	-	46,426
	<hr/>	<hr/>
	9,110	54,741
Total incoming resources		
	<hr/>	<hr/>
	185,563	249,789
EXPENDITURE		
Raising donations and legacies		
Fundraising events	40	-
Charitable activities		
Animal costs	290	890
Veterinary costs	32,455	21,762
Waste disposal	10,479	8,388
	<hr/>	<hr/>
	43,224	31,040
Support costs		
Management		
Wages	159,224	157,787
Pensions	24,105	-
Rent and rates	11,819	11,834
Insurance	176	-
Light and heat	6,358	2,843
Telephone	359	988
Postage and stationery	242	497
Advertising	234	-
Sundries	329	595
Motor expenses	1,227	1,603
Repairs and maintenance	-	932
Accountancy	2,170	1,164
Carried forward	206,243	178,243

This page does not form part of the statutory financial statements

HILBRAE RESCUE KENNELS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022

	2022	2021
	£	£
Management		
Brought forward	206,243	178,243
Cleaning	735	882
Consultancy	1,634	-
Depreciation (plant & mach'y)	2,827	3,250
Bank interest	695	911
	<u>212,134</u>	<u>183,286</u>
Total resources expended	<u>255,398</u>	<u>214,326</u>
Net (expenditure)/Income	<u>(69,835)</u>	<u>35,463</u>

This page does not form part of the statutory financial statements

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Accounts

Company Registration No. 8255729 (England and Wales)

HILBRAE RESCUE KENNELS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

HILBRAE RESCUE KENNELS LIMITED

COMPANY INFORMATION

Directors	Ms A Mark Mrs M Burrell Mr P Clarke Ms J Kaminski Mr P Burrell
Secretary	Mrs M Burrell
Company number	8255729
Registered office	Hilbrae Rescue Kennels Cold Hatton Telford Shropshire United Kingdom TF6 6QJ
Accountants	Azets Column House London Road Shrewsbury Shropshire United Kingdom SY2 6NN

HILBRAE RESCUE KENNELS LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2021

The directors present their annual report and financial statements for the year ended 31 October 2021.

Principal activities

The principal activity of the company continued to be that of the operation of rescue kennels.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Ms A Mark
Mrs M Burrell
Mr P Clarke
Ms J Kaminski
Mr P Burrell

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board

Mrs M Burrell
Secretary

6 July 2022

HILBRAE RESCUE KENNELS LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF HILBRAE RESCUE KENNELS LIMITED FOR THE YEAR ENDED 31 OCTOBER 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 Hilbrae Rescue Kennels Limited for the year ended 31 October 2021 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Hilbrae Rescue Kennels Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Hilbrae Rescue Kennels Limited and state those matters that we have agreed to state to the Board of Directors of Hilbrae Rescue Kennels Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hilbrae Rescue Kennels Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Hilbrae Rescue Kennels Limited 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 profit of Hilbrae Rescue Kennels Limited. You consider that Hilbrae Rescue Kennels Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Hilbrae Rescue Kennels Limited. 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.

Azets

6 July 2022

Column House
London Road
Shrewsbury
Shropshire
United Kingdom
SY2 6NN

HILBRAE RESCUE KENNELS LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

	2021	2020
	£	£
Turnover	196,702	207,710
Cost of sales	(22,652)	(21,809)
	<hr/>	<hr/>
Gross profit	174,050	185,901
Administrative expenses	(191,674)	(216,904)
Other operating income	53,061	38,627
	<hr/>	<hr/>
Operating profit	35,437	7,624
Interest receivable and similar income	26	447
	<hr/>	<hr/>
Profit before taxation	35,463	8,071
Tax on profit	-	-
	<hr/>	<hr/>
Profit for the financial year	<u>35,463</u>	<u>8,071</u>

HILBRAE RESCUE KENNELS LIMITED

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	4		160,337		163,587
Current assets					
Cash at bank and in hand		301,097		301,768	
Creditors: amounts falling due within one year	5	(21,455)		(60,839)	
Net current assets			279,642		240,929
Net assets			439,979		404,516
Capital and reserves					
Profit and loss reserves			439,979		404,516

For the financial year ended 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 board of directors and authorised for issue on 6 July 2022 and are signed on its behalf by:

Mrs M Burrell
Director

Company Registration No. 8255729

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Company information

Hilbrae Rescue Kennels Limited is a private company limited by shares incorporated in England and Wales. The registered office is Hilbrae Rescue Kennels, Cold Hatton, Telford, Shropshire, United Kingdom, TF6 6QJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not subject to depreciation
Plant and equipment	25% on reducing balance
Fixtures and fittings	10% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.5 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies (Continued)

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

1.8 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	10	11

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 November 2020 and 31 October 2021	135,000	53,059	188,059
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 November 2020	-	24,472	24,472
Depreciation charged in the year	-	3,250	3,250
	<hr/>	<hr/>	<hr/>
At 31 October 2021	-	27,722	27,722
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 October 2021	135,000	25,337	160,337
	<hr/>	<hr/>	<hr/>
At 31 October 2020	135,000	28,587	163,587
	<hr/>	<hr/>	<hr/>

5 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	975	3,540
Taxation and social security	2,282	1,751
Other creditors	18,198	55,548
	<hr/>	<hr/>
	21,455	60,839
	<hr/>	<hr/>

HILBRAE RESCUE KENNELS LIMITED

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

		2021		2020
	£	£	£	£
Turnover				
Donations		124,921		135,642
Shop takings		62,070		61,006
Gift aid income		1,375		2,826
Adoptions		8,315		8,225
Other miscellaneous income		21		11
		<hr/>		<hr/>
		196,702		207,710
Cost of sales				
<i>Purchases and other direct costs</i>				
Animal fees	890		988	
Vetinary costs	21,762		20,821	
	<hr/>		<hr/>	
Total purchases and other direct costs	22,652		21,809	
	<hr/>		<hr/>	
Total cost of sales		(22,652)		(21,809)
		<hr/>		<hr/>
Gross profit	88.48%	174,050	89.50%	185,901
Other operating income				
Rent receivable	6,635		5,739	
Coronavirus job retention scheme grant	22,230		22,888	
Other Coronavirus funding	24,196		10,000	
	<hr/>		<hr/>	
		53,061		38,627
Administrative expenses				
Staff costs recharged	137,917		156,670	
Directors' remuneration	19,870		19,308	
Rent & rates	11,834		10,625	
Cleaning	882		1,128	
Power, light and heat	2,843		6,093	
Repairs & renewals	9,320		11,123	
Insurance	-		1,042	
Staff uniforms	250		261	
Motor expenses	1,603		1,942	
Accountancy	1,164		1,236	
Charitable donations	216		216	
Bank charges	695		422	
Printing and stationery	497		572	
Advertising	-		123	
Telephone	988		699	
Sundry expenses	345		1,688	
Depreciation	3,250		3,756	
	<hr/>		<hr/>	
		(191,674)		(216,904)
		<hr/>		<hr/>
Operating profit		35,437		7,624

HILBRAE RESCUE KENNELS LIMITED

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

	£	2021 £	£	2020 £
Interest receivable and similar income				
Bank interest received	26		447	
	<u> </u>	26	<u> </u>	447
Profit before taxation	18.03%	<u>35,463</u>	3.89%	<u>8,071</u>

HILBRAE RESCUE KENNELS

England & Wales - Charity number 1153751

Accounts

Company Registration No. 8255729 (England and Wales)

HILBRAE RESCUE KENNELS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

HILBRAE RESCUE KENNELS LIMITED

COMPANY INFORMATION

Directors	Ms A Mark Mrs M Burrell Mr P Clarke Ms J Kaminski Mr P Burrell
Secretary	Mrs M Burrell
Company number	8255729
Registered office	Hilbrae Rescue Kennels Cold Hatton Telford Shropshire England TF6 6QJ
Accountants	Azets Column House London Road Shrewsbury Shropshire SY2 6NN

HILBRAE RESCUE KENNELS LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

The directors present their annual report and financial statements for the year ended 31 October 2020.

Principal activities

The principal activity of the company continued to be that of the operation of rescue kennels.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Ms A Mark
Mrs M Burrell
Mr P Clarke
Ms J Kaminski
Mr P Burrell

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board

Mrs M Burrell
Secretary

16 July 2021

HILBRAE RESCUE KENNELS LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF HILBRAE RESCUE KENNELS LIMITED FOR THE YEAR ENDED 31 OCTOBER 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hilbrae Rescue Kennels Limited for the year ended 31 October 2020 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Hilbrae Rescue Kennels Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Hilbrae Rescue Kennels Limited and state those matters that we have agreed to state to the Board of Directors of Hilbrae Rescue Kennels Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hilbrae Rescue Kennels Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Hilbrae Rescue Kennels Limited 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 profit of Hilbrae Rescue Kennels Limited. You consider that Hilbrae Rescue Kennels Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Hilbrae Rescue Kennels Limited. 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.

Azets

16 July 2021

Column House
London Road
Shrewsbury
Shropshire
SY2 6NN

HILBRAE RESCUE KENNELS LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

	2020	2019
	£	£
Turnover	207,710	195,460
Cost of sales	(21,809)	(38,484)
	<hr/>	<hr/>
Gross profit	185,901	156,976
Administrative expenses	(216,904)	(210,751)
Other operating income	38,627	6,179
	<hr/>	<hr/>
Operating profit/(loss)	7,624	(47,596)
Interest receivable and similar income	447	928
	<hr/>	<hr/>
Profit/(loss) before taxation	8,071	(46,668)
Tax on profit/(loss)	-	-
	<hr/>	<hr/>
Profit/(loss) for the financial year	<u>8,071</u>	<u>(46,668)</u>

HILBRAE RESCUE KENNELS LIMITED

BALANCE SHEET

AS AT 31 OCTOBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	3		163,587		167,343
Current assets					
Debtors	4	-		543	
Cash at bank and in hand		301,768		334,724	
		<u>301,768</u>		<u>335,267</u>	
Creditors: amounts falling due within one year	5	(60,839)		(106,165)	
Net current assets			<u>240,929</u>		<u>229,102</u>
Total assets less current liabilities			<u>404,516</u>		<u>396,445</u>
Capital and reserves					
Profit and loss reserves			<u>404,516</u>		<u>396,445</u>

For the financial year ended 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 board of directors and authorised for issue on 16 July 2021 and are signed on its behalf by:

Mrs M Burrell
Director

Company Registration No. 8255729

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

Company information

Hilbrae Rescue Kennels Limited is a private company limited by shares incorporated in England and Wales. The registered office is Hilbrae Rescue Kennels, Cold Hatton, Telford, Shropshire, England, TF6 6QJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not subject to depreciation
Plant and equipment	25% on reducing balance
Fixtures and fittings	10% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

(Continued)

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.5 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

(Continued)

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

1.8 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020	2019
	Number	Number
Total	11	14
	<u> </u>	<u> </u>

HILBRAE RESCUE KENNELS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 November 2019 and 31 October 2020	135,000	53,059	188,059
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 November 2019	-	20,716	20,716
Depreciation charged in the year	-	3,756	3,756
	<u> </u>	<u> </u>	<u> </u>
At 31 October 2020	-	24,472	24,472
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 October 2020	135,000	28,587	163,587
	<u> </u>	<u> </u>	<u> </u>
At 31 October 2019	135,000	32,343	167,343
	<u> </u>	<u> </u>	<u> </u>

4 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	-	543
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	3,540	3,978
Taxation and social security	1,751	2,277
Other creditors	55,548	99,910
	<u> </u>	<u> </u>
	60,839	106,165
	<u> </u>	<u> </u>

HILBRAE RESCUE KENNELS LIMITED

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

		2020		2019
	£	£	£	£
Turnover				
Donations		135,642		68,613
Shop takings		61,006		78,042
Gift aid income		2,826		1,164
Adoptions		8,225		47,641
Other miscellaneous income		11		-
		<hr/>		<hr/>
		207,710		195,460
Cost of sales				
Animal fees	988		2,546	
Pet supplies	-		1,399	
Vetinary costs	20,821		34,539	
	<hr/>		<hr/>	
		(21,809)		(38,484)
Gross profit	89.50%	185,901	80.31%	156,976
Other operating income				
Rent receivable	5,739		6,179	
Coronavirus job retention scheme grant	22,888		-	
Other Coronavirus funding	10,000		-	
	<hr/>		<hr/>	
		38,627		6,179
Administrative expenses				
Staff costs recharged	156,670		137,249	
Directors' remuneration	19,308		34,735	
Rent & rates	10,625		10,434	
Cleaning	1,128		1,977	
Power, light and heat	6,093		5,161	
Repairs & renewals	11,123		8,943	
Insurance	1,042		704	
Staff uniforms	261		101	
Motor expenses	1,942		1,638	
Accountancy	1,236		1,356	
Charitable donations	216		-	
Bank charges	422		402	
Printing and stationery	572		1,516	
Advertising	123		78	
Telephone	699		886	
Sundry expenses	1,688		1,205	
Depreciation	3,756		4,366	
	<hr/>		<hr/>	
		(216,904)		(210,751)
Operating profit/(loss)		<hr/>		<hr/>
		7,624		(47,596)

HILBRAE RESCUE KENNELS LIMITED

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

	£	2020 £	£	2019 £
Interest receivable and similar income				
Bank interest received	447		928	
	<u> </u>	447	<u> </u>	928
Profit/(loss) before taxation	3.89%	<u>8,071</u>	23.88%	<u>(46,668)</u>
