

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

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FOR THE YEAR ENDED 31 OCTOBER 2022

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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		185,563	249,789
EXPENDITURE ON			
Raising funds		40	-
Charitable activities			
Charitable activities		255,358	214,326
Total		255,398	214,326
NET INCOME/(EXPENDITURE)		(69,835)	35,463
RECONCILIATION OF FUNDS			
Total funds brought forward		439,979	404,516
TOTAL FUNDS CARRIED FORWARD		370,144	439,979
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 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
NET INCOME	35,463
RECONCILIATION OF FUNDS	
Total funds brought forward	404,516
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
DEPRECIATION			
At 1 November 2021	-	7,006	7,006
Charge for year	-	2,827	2,827
At 31 October 2022	-	9,833	9,833
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	<u>35,271</u>	<u>-</u>

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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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/> 104,223	<hr/> 68,726
Investment income		
Interest receivable	161	26
Charitable activities		
Adoption fees	9,110	8,315
Grants	-	46,426
	<hr/> 9,110	<hr/> 54,741
Total Incoming resources	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/> 43,224	<hr/> 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
	<hr/> 212,134	<hr/> 183,286
Total resources expended	<hr/> 255,398	<hr/> 214,326
Net (expenditure)/Income	<hr/> (69,835)	<hr/> 35,463

This page does not form part of the statutory financial statements