

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

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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 income, 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		<u>370,144</u>	<u>439,979</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>327,425</u></u>	<u><u>370,144</u></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>