

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
H.A.R.K & ANIMAL BIRTH CONTROL**

Vinings Limited
Chartered Certified Accountants
Grafton House
Bulls Head Yard
Alcester
Warwickshire
B49 5BX

H.A.R.K & ANIMAL BIRTH CONTROL

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H.A.R.K & ANIMAL BIRTH CONTROL

REPORT OF THE TRUSTEES for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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 short term objectives of the charity are to continue with our neutering program of feral cats and other pets that might need our support and to restore the pens and grounds to a safe and comfortable condition in order to re-establish fully the rescue and shelter of homeless animals.

In the past year we have refurbished and fixed a number of pens allowing us to re-open H.A.R.K and Animal Birth Control for rescue. We are aiming to keep rescue on a small scale and low-key for the time being as the number of available pens is limited still. We are continuing with the work of restoring those outbuilding and pens that can be restored. A number of them have deteriorated to a point beyond repair, we will take these down and rebuild over the next few years.

The grounds and out buildings are still in need of extensive work to be made safer which also requires that we keep rescue activity at the site limited.

We aim to increase our team of volunteers that trap feral cats for neutering and release to increase activity in our target area.

The longer term objectives of the charity are to promote humane behaviour towards animals by minimising the birth of unwanted domestic and feral pets and also the promoting and the provision of appropriate care, protection and security for animals which are in need of attention by reason of but without limitation sickness, maltreatment, poor circumstances or ill usage, and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The charity aims to educate and engage with owners and prospective owners of dogs, cats and rabbits to promote the benefits of neutering. This is done by face to face engagement, fundraising events and leaflets.

Significant activities

We believe that neutering, especially of feral cats, is the corner-stone of our work to address the problem of unwanted populations at its source. Our TNR (trapping, neutering and release) activity is ongoing, undertaken by dedicated volunteers.

We have been and continue to support financially 2 local rescue centres in neutering their animals.

In order to facilitate and encourage neutering we subsidise spay and castration cost by means of a Neutering Voucher. The charity builds working relationships with veterinary practices in Warwickshire and Worcestershire who are able to refer any appropriate clients of theirs to us for help and will also accept our Neutering Vouchers. We also encourage people to advise us of any feral cats in their locality and we will, where possible, trap these cats, have them neutered and then returned to the location at which they were trapped.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission and contained in the constitution.

Volunteers

All the people, including the trustees, who contribute to the running of the charity are unpaid volunteers. The responsibilities of trustees are defined by the commission. The trustees also carry out the responsibilities of Chairperson and Treasurer. Other volunteers help with the trapping, neutering and release of feral cats and general maintenance of the land and buildings occupied by the charity.

H.A.R.K & ANIMAL BIRTH CONTROL

REPORT OF THE TRUSTEES for the Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE

The repair of the pens which were in good enough condition is now complete.

The electric and water connections to the pens and outbuildings have been re-established, ground workers have buried the cables and pipes which should ensure the safety and longevity of the installations.

We have re-opened the site for rescue on a small scale.

Public fund raising has started again, on a small scale only as the restrictions placed by COVID-19 limit this.

The core activity of the charity, which is the neutering of cats, dogs and rabbits within our target area, continued and we have invested to this end the sum of just over £7,500 in the past year.

FINANCIAL REVIEW

For the period under review the charity made an income of £3,198 and incurred expenses of £22,663.

As there are currently few rescue animals on the charity's premises and with limited public fund raising events due to the COVID-19 pandemic, the trustees are aware that the income may be greatly reduced but are continually monitoring our financial position.

As the rescue side of our activities re-establishes itself we will be in a better position to start fund raising publicly again.

The charity is in a strong financial position.

FUTURE PLANS

We continue to look for opportunities to increase the number of veterinary practices who will accept our neutering vouchers, and also to link up with local rescue centres to assist with their neutering costs.

Once the accommodation for animals is restored and the necessary team of carers is assembled we aim to take in such animals that are homeless or need rescue.

We are working towards the restoration of the outbuildings and grounds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The operation of the charity is governed by a constitution adopted on the 21 February 2014 and is a Charitable Incorporated Organisation.

This document specifies the objects of the charity.

Recruitment and appointment of new trustees

Apart from the first charity trustees every trustee will be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees will have regard to the skills, knowledge and experience needed for effective administration of the CIO.

Organisational structure

Financial decisions and those relating to the way in which the charity operates are made by the board of trustees.

Induction and training of new trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment, a copy of the current version of the constitution and a copy of the CIO's latest Trustees' Annual Report and Statement of Accounts. In addition new trustees will be provided with information regarding their responsibilities as trustees. Assistance in understanding their responsibilities and in the operation of the charity will be provided by existing trustees.

Wider network

The charity is not part of a wider network.

H.A.R.K & ANIMAL BIRTH CONTROL

REPORT OF THE TRUSTEES for the Year Ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the performance of the charity and external factors to identify those risks which may affect the continued operation of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156247

Principal address

Far Close Orchard
Ardens Graton
Alcester
Warwickshire
B49 6DT

Trustees

Mrs V R L MacFarlane
J Bullas
I MacFarlane

Bankers and Solicitors

Bankers:

Lloyds Bank Plc
48 High Street
Bidford on Avon
Warwickshire
B50 4AA

Solicitors:

Saunders Roberts
1 Crown Court Yard
Bridge Street
Evesham
Worcestershire
WR11 4RY

Person in charge of day to day management:

V MacFarlane

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

.....
Mrs V R L MacFarlane - Trustee

H.A.R.K & ANIMAL BIRTH CONTROL

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	594	-	594	892
Investment income	3	2,604	-	2,604	15
Total		3,198	-	3,198	907
EXPENDITURE ON					
Charitable activities	4				
Operation		22,663	-	22,663	25,861
NET INCOME/(EXPENDITURE)		(19,465)	-	(19,465)	(24,954)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,055,063	-	1,055,063	1,080,017
TOTAL FUNDS CARRIED FORWARD		1,035,598	-	1,035,598	1,055,063

The notes form part of these financial statements

H.A.R.K & ANIMAL BIRTH CONTROL

BALANCE SHEET 31st March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	765,855	-	765,855	761,922
CURRENT ASSETS					
Debtors	9	178	-	178	1,775
Cash at bank and in hand		271,373	-	271,373	293,287
		<u>271,551</u>	-	<u>271,551</u>	<u>295,062</u>
CREDITORS					
Amounts falling due within one year	10	(1,808)	-	(1,808)	(1,921)
NET CURRENT ASSETS		<u>269,743</u>	-	<u>269,743</u>	<u>293,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,035,598</u>	-	<u>1,035,598</u>	<u>1,055,063</u>
NET ASSETS		<u>1,035,598</u>	-	<u>1,035,598</u>	<u>1,055,063</u>
FUNDS	11				
Unrestricted funds				<u>1,035,598</u>	<u>1,055,063</u>
TOTAL FUNDS				<u>1,035,598</u>	<u>1,055,063</u>

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

.....
V R L MacFarlane - Trustee

H.A.R.K & ANIMAL BIRTH CONTROL

CASH FLOW STATEMENT for the Year Ended 31st March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(16,230)</u>	<u>(24,624)</u>
Net cash used in operating activities		<u>(16,230)</u>	<u>(24,624)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,800)	(28,357)
Sale of tangible fixed assets		<u>116</u>	<u>-</u>
Net cash used in investing activities		<u>(5,684)</u>	<u>(28,357)</u>
Change in cash and cash equivalents in the reporting period		<u>(21,914)</u>	<u>(52,981)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>293,287</u>	<u>346,268</u>
Cash and cash equivalents at the end of the reporting period		<u><u>271,373</u></u>	<u><u>293,287</u></u>

The notes form part of these financial statements

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31st March 2021

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(19,465)	(24,954)
Adjustments for:		
Depreciation charges	1,253	758
Loss on disposal of fixed assets	498	-
Decrease in debtors	1,597	578
Decrease in creditors	(113)	(1,006)
Net cash used in operations	<u>(16,230)</u>	<u>(24,624)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	293,287	(21,914)	271,373
	<u>293,287</u>	<u>(21,914)</u>	<u>271,373</u>
Total	<u>293,287</u>	<u>(21,914)</u>	<u>271,373</u>

The notes form part of these financial statements

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Freehold property	- not provided
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

TAXATION

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	594	892

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31st March 2021

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Bank interest received	<u>2,604</u>	<u>15</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Operation	<u>21,480</u>	<u>1,183</u>	<u>22,663</u>

5. SUPPORT COSTS

	Governance costs £
Operation	<u>1,183</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

The trustees are reimbursed in respect of expenditure paid for on behalf of the charity. During the period this amount to £1,237 (2020 - £3,869).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	892	-	892
Investment income	<u>15</u>	<u>-</u>	<u>15</u>
Total	907	-	907
EXPENDITURE ON			
Charitable activities			
Operation	25,861	-	25,861
NET INCOME/(EXPENDITURE)	<u>(24,954)</u>	<u>-</u>	<u>(24,954)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,080,017	-	1,080,017
TOTAL FUNDS CARRIED FORWARD	<u>1,055,063</u>	<u>-</u>	<u>1,055,063</u>

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31st March 2021

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2020	758,892	927	2,417	1,500	763,736
Additions	1,950	-	-	3,850	5,800
Disposals	-	-	-	(1,500)	(1,500)
	<u>760,842</u>	<u>927</u>	<u>2,417</u>	<u>3,850</u>	<u>768,036</u>
At 31st March 2021	760,842	927	2,417	3,850	768,036
DEPRECIATION					
At 1st April 2020	-	445	483	886	1,814
Charge for year	-	96	387	770	1,253
Eliminated on disposal	-	-	-	(886)	(886)
	<u>-</u>	<u>541</u>	<u>870</u>	<u>770</u>	<u>2,181</u>
At 31st March 2021	-	541	870	770	2,181
NET BOOK VALUE					
At 31st March 2021	<u>760,842</u>	<u>386</u>	<u>1,547</u>	<u>3,080</u>	<u>765,855</u>
At 31st March 2020	<u>758,892</u>	<u>482</u>	<u>1,934</u>	<u>614</u>	<u>761,922</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Prepayments	<u>178</u>	<u>1,775</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	961	1,117
Other creditors	847	804
	<u>1,808</u>	<u>1,921</u>

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,055,063	(19,465)	1,035,598
	<u>1,055,063</u>	<u>(19,465)</u>	<u>1,035,598</u>
TOTAL FUNDS	<u>1,055,063</u>	<u>(19,465)</u>	<u>1,035,598</u>

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31st March 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,198	(22,663)	(19,465)
TOTAL FUNDS	<u>3,198</u>	<u>(22,663)</u>	<u>(19,465)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,080,017	(24,954)	1,055,063
TOTAL FUNDS	<u>1,080,017</u>	<u>(24,954)</u>	<u>1,055,063</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	907	(25,861)	(24,954)
TOTAL FUNDS	<u>907</u>	<u>(25,861)</u>	<u>(24,954)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,080,017	(44,419)	1,035,598
TOTAL FUNDS	<u>1,080,017</u>	<u>(44,419)</u>	<u>1,035,598</u>

H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31st March 2021

11. MOVEMENT IN FUNDS - continued

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	4,105	(48,524)	(44,419)
TOTAL FUNDS	<u>4,105</u>	<u>(48,524)</u>	<u>(44,419)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for either the year ended 31st March 2020 or 31st March 2021.

H.A.R.K & ANIMAL BIRTH CONTROL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31st March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	594	892
Investment income		
Bank interest received	2,604	15
Total incoming resources	3,198	907
EXPENDITURE		
Charitable activities		
Rates and water	2,651	2,475
Light and heat	930	338
Telephone	270	156
Postage and stationery	108	76
Insurance	1,656	2,301
Veterinary Fees	7,546	10,805
Pet Food/ Cat Litter	2,846	2,597
Motor Expenses	1,748	2,494
Repairs and Maintenance	1,884	2,937
Charity Donation	90	-
Depreciation of plant and machinery	96	121
Depreciation of fixtures & fittings	387	483
Depreciation of motor vehicles	770	154
Loss on sale of tangible fixed assets	498	-
	21,480	24,937
Support costs		
Governance costs		
Sundries	355	-
Accountancy and legal fees	828	924
	1,183	924
Total resources expended	22,663	25,861
Net expenditure	(19,465)	(24,954)

This page does not form part of the statutory financial statements