

REGISTERED CHARITY NUMBER: 1156247

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
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**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2023**

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H.A.R.K & ANIMAL BIRTH CONTROL

REPORT OF THE TRUSTEES for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. 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 and refurbish the pens and grounds to a safe and comfortable condition in order to re-establish fully the rescue and shelter of homeless animals on site at Far Close Orchard.

The cats are mainly feral cats which in most cases have been released back to where they were found under the provision that they are safe in that environment and offered support feeding when necessary. Members of the public have in some cases offered to keep an eye out for them.

We aim to continue increasing our volunteer team of feral cat trappers to re-establish our TNR program back to its original extent and range in our target area.

We continue to be in the process of building a volunteer team of animal carers and an overnight team to enable us to fully re-open H.A.R.K as an animal rescue and sanctuary.

We are still keeping this aspect of our work on a small scale, emergency basis only for the time being as the number of available pens is still limited; to fully open we also need to establish an overnight stay team to ensure the care and safety of resident animals, short or long term. This has proved very difficult and we are working hard to establish this team.

We are continuing the work of restoring those outbuilding and pens that can be mended. H.A.R.K was established over 60 years ago and most of the structure dates from that time and is in very poor condition, a number of pens and outbuildings have deteriorated to a point beyond repair, we are taking these down and will be re-building over the next few years, according to need.

The grounds are in need of extensive work as well to be made safer which also requires that we keep rescue activity on site limited, work is continuous and ongoing.

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) work has been a constant activity from the founding of H.A.R.K and is ongoing.

In order to facilitate and encourage neutering we subsidise spay and castration costs 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.

H.A.R.K & ANIMAL BIRTH CONTROL**REPORT OF THE TRUSTEES
for the Year Ended 31st March 2023****OBJECTIVES AND ACTIVITIES****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.

ACHIEVEMENT AND PERFORMANCE

Extensive work has been carried out in the grounds, in particular in the lower orchard which was invaded by thistles and bramble due to previous hot dry summers that encouraged their growth and dried up the grasses and wild flowers.

We have started a relationship with the Warwickshire Wildlife Trust for advice and support to preserve the very special grounds we have here that have been for the past 60 years consciously left wild in major parts to protect and encourage wild fauna, flora and insect life. This aspect of our work is important to us, as we function as a rescue for homeless animals but also as a sanctuary for wildlife. Many wild animals live in the grounds, we have resident owls, buzzards, deer, rabbits, a badger sett and rabbit warrens. Our grounds also contains a variety of wild plants and many of our mature trees have conservation orders.

Our Trap Neuter and Release (TNR) program has greatly increased compared to previous years and in the last 12 months we have spayed and neutered 7 dogs, 119 cats and 2 rabbits, thanks to the considerable efforts of dedicated volunteers.

Over 2/3 of the pens that could be mended have been refurbished or in the process of, most are ready to use and we have taken down a quarter of the unsalvageable ones.

In the past year we have continued to refurbish and fix our pens and outbuildings to allow us to re-open H.A.R.K as an animal rescue and shelter.

We have continued to fund-raising this year on a small scale, thanks again to our small but dedicated group of volunteers, participating in table-top sales.

We are currently still only open for rescue on a limited scale short stay basis for emergencies only, this is due to a shortage of overnight cover which is necessary to ensure the safety of any resident animals and the care of unwell ones.

We have begun to host volunteers through an international volunteering organisation to increase our refurbishment efforts and strive to save as much of our financial resources for animal care and our TNR program.

To address our currently limited activities on site at H.A.R.K. we have reached out to 4 local animal rescues offering our pens for their use in exchange for occasional overnight cover, this unfortunately has not been accepted.

We have joined a local Animal Alliance for mutual support and to try and increase our rescue/fundraising activities.

We have succeeded in increasing the number of local veterinary clinics that will accept our vouchers

FINANCIAL REVIEW

For the period under review the charity made an income of £3,430 and incurred expenses of £29,241

There are currently few rescue animals on the charity's premises and with limited public fund raising events due to the ongoing effect of 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.

We have checks and balances in place for expenditure.

H.A.R.K & ANIMAL BIRTH CONTROL**REPORT OF THE TRUSTEES
for the Year Ended 31st March 2023****FUTURE PLANS**

Following on from reaching out to the Warwickshire Wildlife Trust, on their recommendation, we intend to contact other local conservation groups for advice and possible help with the maintenance of the grounds and preserving their natural wildness.

To increase our income we are looking at obtaining a license to re-open our kennels for boarding in the future.

We will continue to host volunteers as this has proved successful.

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 continue 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.

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

H.A.R.K & ANIMAL BIRTH CONTROL**REPORT OF THE TRUSTEES
for the Year Ended 31st March 2023****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 24th January 2024 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 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,708	-	1,708	732
Other trading activities	3	200	-	200	-
Investment income	4	1,522	-	1,522	1,244
Total		3,430	-	3,430	1,976
EXPENDITURE ON					
Charitable activities	5				
Operation		29,241	-	29,241	24,969
NET INCOME/(EXPENDITURE)		(25,811)	-	(25,811)	(22,993)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,012,605	-	1,012,605	1,035,598
TOTAL FUNDS CARRIED FORWARD		986,794	-	986,794	1,012,605

The notes form part of these financial statements

H.A.R.K & ANIMAL BIRTH CONTROL

BALANCE SHEET 31st March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	764,947	-	764,947	765,493
CURRENT ASSETS					
Debtors	10	193	-	193	2,654
Cash at bank and in hand		224,011	-	224,011	249,137
		<u>224,204</u>	<u>-</u>	<u>224,204</u>	<u>251,791</u>
CREDITORS					
Amounts falling due within one year	11	(2,357)	-	(2,357)	(4,679)
NET CURRENT ASSETS		<u>221,847</u>	<u>-</u>	<u>221,847</u>	<u>247,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>986,794</u>	<u>-</u>	<u>986,794</u>	<u>1,012,605</u>
NET ASSETS		<u>986,794</u>	<u>-</u>	<u>986,794</u>	<u>1,012,605</u>
FUNDS	12				
Unrestricted funds				986,794	1,012,605
TOTAL FUNDS				<u>986,794</u>	<u>1,012,605</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th January 2024 and were signed on its behalf by:

V R L MacFarlane - Trustee

The notes form part of these financial statements

H.A.R.K & ANIMAL BIRTH CONTROL

CASH FLOW STATEMENT for the Year Ended 31st March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(24,751)</u>	<u>(21,542)</u>
Net cash used in operating activities		<u>(24,751)</u>	<u>(21,542)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(375)</u>	<u>(694)</u>
Net cash used in investing activities		<u>(375)</u>	<u>(694)</u>
 Change in cash and cash equivalents in the reporting period		<u>(25,126)</u>	<u>(22,236)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>249,137</u>	<u>271,373</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>224,011</u></u>	<u><u>249,137</u></u>

The notes form part of these financial statements

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H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31st March 2023

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

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(25,811)	(22,993)
Adjustments for:		
Depreciation charges	921	1,056
Decrease/(increase) in debtors	2,461	(2,476)
(Decrease)/increase in creditors	(2,322)	2,871
Net cash used in operations	(24,751)	(21,542)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	249,137	(25,126)	224,011
	<u>249,137</u>	<u>(25,126)</u>	<u>224,011</u>
Total	<u>249,137</u>	<u>(25,126)</u>	<u>224,011</u>

The notes form part of these financial statements

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H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st March 2023

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

	31.3.23	31.3.22
	£	£
Donations	1,708	732
	<u> </u>	<u> </u>

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023****3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Room let	<u>200</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank interest received	<u>1,522</u>	<u>1,244</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Operation	<u>27,926</u>	<u>1,315</u>	<u>29,241</u>

6. SUPPORT COSTS

	Governance costs £
Operation	<u>1,315</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

TRUSTEES' EXPENSES

The trustees are reimbursed in respect of expenditure paid for on behalf of the charity. During the period this amount to £478 (2022 -£965)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	732	-	732
Investment income	<u>1,244</u>	<u>-</u>	<u>1,244</u>
Total	<u>1,976</u>	<u>-</u>	<u>1,976</u>
EXPENDITURE ON			
Charitable activities			
Operation	<u>24,969</u>	<u>-</u>	<u>24,969</u>
NET INCOME/(EXPENDITURE)	(22,993)	-	(22,993)

RECONCILIATION OF FUNDS

RECONCILIATION OF FUNDS

Total funds brought forward	1,035,598	-	1,035,598
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H.A.R.K & ANIMAL BIRTH CONTROL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,012,605</u>	<u>-</u>	<u>1,012,605</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2022	761,267	1,196	2,417	3,850	768,730
Additions	-	-	375	-	375
At 31st March 2023	<u>761,267</u>	<u>1,196</u>	<u>2,792</u>	<u>3,850</u>	<u>769,105</u>
DEPRECIATION					
At 1st April 2022	-	672	1,179	1,386	3,237
Charge for year	-	105	323	493	921
At 31st March 2023	<u>-</u>	<u>777</u>	<u>1,502</u>	<u>1,879</u>	<u>4,158</u>
NET BOOK VALUE					
At 31st March 2023	<u>761,267</u>	<u>419</u>	<u>1,290</u>	<u>1,971</u>	<u>764,947</u>
At 31st March 2022	<u>761,267</u>	<u>524</u>	<u>1,238</u>	<u>2,464</u>	<u>765,493</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments	<u>193</u>	<u>2,654</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	1,454	3,803
Other creditors	903	876
	<u>2,357</u>	<u>4,679</u>

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023****12. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,012,605	(25,811)	986,794
TOTAL FUNDS	1,012,605	(25,811)	986,794

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,430	(29,241)	(25,811)
TOTAL FUNDS	3,430	(29,241)	(25,811)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,035,598	(22,993)	1,012,605
TOTAL FUNDS	1,035,598	(22,993)	1,012,605

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,976	(24,969)	(22,993)
TOTAL FUNDS	1,976	(24,969)	(22,993)

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31st March 2023****12. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,035,598	(48,804)	986,794
TOTAL FUNDS	<u>1,035,598</u>	<u>(48,804)</u>	<u>986,794</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	5,406	(54,210)	(48,804)
TOTAL FUNDS	<u>5,406</u>	<u>(54,210)</u>	<u>(48,804)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for either the year ended 31st March 2022 or 31st March 2023.

H.A.R.K & ANIMAL BIRTH CONTROL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,708	732
Other trading activities		
Room let	200	-
Investment income		
Bank interest received	1,522	1,244
Total incoming resources	3,430	1,976
EXPENDITURE		
Charitable activities		
Rates and water	2,803	2,667
Light and heat	826	644
Telephone	325	421
Postage and stationery	68	99
Insurance	2,470	2,419
Veterinary Fees	11,122	7,695
Pet Food/ Cat Litter	1,976	2,164
Motor Expenses	2,993	3,941
Repairs and Maintenance	4,422	2,590
Depreciation of plant and machinery	105	131
Depreciation of fixtures & fittings	323	309
Depreciation of motor vehicles	493	616
	27,926	23,696
Support costs		
Governance costs		
Sundries	442	421
Accountancy and legal fees	873	852
	1,315	1,273
Total resources expended	29,241	24,969
Net expenditure	(25,811)	(22,993)

This page does not form part of the statutory financial statements

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