

REGISTERED CHARITY NUMBER: 1156247

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st March 2025
FOR
H.A.R.K & ANIMAL BIRTH CONTROL**

Chadwick Accountants & Bookkeepers Ltd
Avon View Offices
90 High Street
Bidford-on-Avon
Warwickshire
B50 4AF

H.A.R.K & ANIMAL BIRTH CONTROL

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for the Year Ended 31st March 2025

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H.A.R.K & ANIMAL BIRTH CONTROL

REPORT OF THE TRUSTEES for the Year Ended 31st March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The short term objectives of the charity are to continue neutering feral cats and assisting pet owners on benefits or low income to neuter their pets. Our key activity is neutering in order to try and stem birth rates and abandonment of unwanted pets and the runaway spreading of feral cat populations leading to hunger and poor health. We do this with a TNR (Trap-Neuter-Release) and a neutering voucher programs through local participating veterinary surgeries.

The cats are mainly feral cats which in most cases are released back to where they were found under the provision that they are safe in that environment and offered support feeding when necessary.

We are open as a rescue and sanctuary on a partial basis at present.

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 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

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 2025

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

We have established a small overnight-stay team of volunteers that has allowed us to increase the number of animals we have been able to take in as rescues on site in the last year. We are working toward increasing this team to fully open as a sanctuary.

We are continuing to restore and refurbish the pens and grounds to a safe and comfortable condition in order to fully re-establish the rescue side of H.A.R.K offering shelter to homeless animals on site.

The refurbishment work on the pens and outbuilding is progressing well.

The re-roofing of pens and outbuildings is ongoing, the coal shed and office have been completed. We have taken down further unsalvageable pens with the aim of re-building progressively according to need and type of animals we may have in. Areas where the pens were taken down have been planted with wild flowers to increase our habitat in the interim period before future re-building.

Extensive work continues to be carried out in the grounds as well as ongoing maintenance.

We have grounds that have intentionally and carefully been preserved wild for the past 60 years, with minimal intervention and no use of chemicals in any form. The environment and its protection are very important aspects of our work and ethics which we are dedicated to, offering and preserving a habitat that supports a vast number and variety of wild flora and fauna.

Our Trap Neuter and Release (TNR) program has continued: in the last 12 months we have spayed and neutered 10 dogs and 51 cats, thanks to the considerable efforts of dedicated volunteers. This is less than the previous year, we responded to all calls for assistance, this perhaps reflects a turning point from the large increase of calls for help in the previous years due to the cost of living crisis and the lingering effects of pets not being neutered during the pandemic.

We have fund-raised this year by participating in table-top sales, thanks again to our small but dedicated group of volunteers.

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

We are still hosting volunteers through an international volunteering organisation which has proved a successful way of sourcing help for ground maintenance and the refurbishment of our infrastructure. We strive to do as much of the work ourselves and not out-source to tradespeople to save on cost, keeping our financial resources for animal care and our TNR and neutering work.

FINANCIAL REVIEW

There are currently few rescue animals on the charity's premises and with limited public fund raising opportunity for fund raising until we are fully open and can raise our profile, the trustees are aware that our income is limited 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 2025

FUTURE PLANS

We continue working towards the restoration of the outbuildings and grounds, the old kennels and small animal pens are ear-marked for refurbishment over the coming year.

To increase our income we are intending to re-open our kennels for boarding and will apply for a license, this can be done once we have a full team of animal carers.

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

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.

H.A.R.K & ANIMAL BIRTH CONTROL

**REPORT OF THE TRUSTEES
for the Year Ended 31st March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1156247

Principal address

Far Close Orchard

Ardens Grafton

Warwickshire B49 6DT

Trustees

V R L Macfarlane

Julian Bullas

Ivan Macfarlane

Moe Tritton

Independent examiner

Chadwick Accountants and Bookkeepers, 90 High St, Bidford-on-Avon, Alcester B50 4AF

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:

Valerie MacFarlane – Trustee

Approved by order of the board of trustees on 03/05/2025 and signed on its behalf by:

V Macfarlane – Trustee



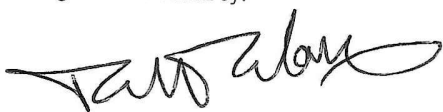
H.A.R.K & ANIMAL BIRTH CONTROL**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.03.25 Total funds £	31.03.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,660		1,660	837
Other trading activities	3				
Investment income	4	8,427		8,427	8,394
Total		10,087		10,087	9,231
EXPENDITURE					
Charitable activities					
Operation	5	31,097		31,097	36,723
NET INCOME/(EXPENDITURE)		(21,010)		(21,010)	(27,492)
RECONCILIATION OF FUNDS					
Total funds brought forward		959,302		959,302	986,794
TOTAL FUNDS CARRIED FORWARD		938,292		938,292	959,302

H.A.R.K & ANIMAL BIRTH CONTROL**BALANCE SHEET**
31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.03.25 Total funds £	31.03.24 Total funds £
FIXED ASSETS					
Tangible assets	9	767,709		767,709	764,211
CURRENT ASSETS					
Debtors	10	2,568		2,568	2,515
Cash at bank and in hand		169,210		169,210	193,770
		171,778		171,778	196,285
CREDITORS					
Amounts falling due within one year	11	(1,195)		(1,195)	(1,194)
NET CURRENT ASSETS		170,583		170,583	195,091
TOTAL ASSETS LESS CURRENT LIABILITIES		938,292		938,292	959,302
NET ASSETS		938,292		938,292	959,302
FUNDS					
Unrestricted funds	12			938,292	959,302
TOTAL FUNDS				938,292	959,302

The financial statements were approved by the Board of Trustees and authorised for issue on 15/11/2025 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 2025**

Notes	31.03.25 £	31.03.24 £
Cash flows from operating activities		
Cash generated from operations	(19,452)	(30,240)
Net cash used in operating activities	(19,452)	(30,240)
Cash flows from investing activities		
Purchase of tangible fixed assets	(5,108)	-
Net cash used in investing activities	-	-
Change in cash and cash equivalents in the reporting period	(24,560)	(30,240)
Cash and cash equivalents at the beginning of the reporting period	193,770	224,011
Cash and cash equivalents at the end of the reporting period	169,210	193,770

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31st March 2025****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.03.25	31.03.24
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(21,010)	(27,492)
Adjustments for:		
Depreciation charges	1,610	736
Decrease/(increase) in debtors	(53)	484
(Decrease)/increase in creditors	1	(3,969)
Net cash used in operations	(19,452)	(30,240)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 01.04.24	Cash flow	At 31.03.25
	£	£	£
Net cash			
Cash at bank and in hand	193,770	(24,560)	169,210
	193,770	(24,560)	169,210
Total	193,770	(24,560)	169,210

H.A.R.K & ANIMAL BIRTH CONTROL
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025

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

	31.03.25	31.03.24
	£	£
Donations	1,660	837

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025****3. INVESTMENT INCOME**

	31.03.25	31.03.24
	£	£
Bank interest received	8,427	8,394

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Operation	29,903	1,194	31,097

5. SUPPORT COSTS

	Governance costs
	£
Operation	1,194

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

TRUSTEES' EXPENSES

The trustees are reimbursed in respect of expenditure paid for on behalf of the charity. During the period this amount to £0 (2024 -£130)

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025****7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTMTIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	837	-	837
Other trading activities		-	
Investment income	8,394	-	8,394
Total	<u>9,231</u>	-	<u>9,231</u>
EXPENDITURE ON			
Charitable activities			
Operation	<u>36,723</u>	-	<u>36,723</u>
NET INCOME/(EXPENDITURE	(27,492)	-	(27,492)
RECONCILLIATION OF FUNDS			
Total funds brought forward	986,794	-	986,794
TOTAL FUNDS CARRIED FORWARD	<u><u>959,302</u></u>	-	<u><u>959,302</u></u>

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025**

8.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES				
			Unrestricted fund £	Restricted fund £	Total funds £
	TOTAL FUNDS CARRIED FORWARD		959,302		959,302
9.	TANGIBLE FIXED ASSETS				
	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2024	761,267	1,196	2,792	3,850	769,105
Additions		360	4,748		5,108
At 31st March 2025	761,267	1,556	7,540	3,850	774,213
DEPRECIATION					
At 1st April 2024		861	1,760	2,273	4,894
Charge for year		139	1,156	315	1,610
At 31st March 2025		1,000	2,916	2,588	6504
NET BOOK VALUE					
At 31st March 2025	761,267	556	4,624	1,262	767,709
At 31st March 2024	761,267	335	1,032	1,577	764,211
10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
				31.03.25	31.03.24
Prepayments				£ 0	£ 0
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
				31.03.25	31.03.24
Trade creditors				£ 1	£ 0
Other creditors				1,194	1,194
				1,195	1,194

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025****12. MOVEMENT IN FUNDS**

	At 01.04.24 £	Net movement in funds £	At 31.03.25 £
Unrestricted funds			
General fund	959,302	(21,010)	938,292
TOTAL FUNDS	959,302	(21,010)	938,292

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,087	(31,097)	(21,010)
TOTAL FUNDS	10,087	(31,097)	(21,010)

Comparatives for movement in funds

	At 01.04.23 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General fund	986,794	(27,492)	959,302
TOTAL FUNDS	986,794	(27,492)	959,302

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,231	(36,723)	(27,492)
TOTAL FUNDS	9,231	(36,723)	(27,492)

H.A.R.K & ANIMAL BIRTH CONTROL**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2025****12. MOVEMENT IN FUNDS**

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

	At 01.04.23	Net movement in funds	At 31.03.25
	£	£	£
Unrestricted funds			
General fund	986,794	(48,502)	938,292
TOTAL FUNDS	986,794	(48,502)	938,292

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	19,318	(67,820)	(48,502)
TOTAL FUNDS	19,318	(67,820)	(48,502)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for either the year ended 31st March 2024 or 31st March 2025.

H.A.R.K & ANIMAL BIRTH CONTROL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31st March 2025

	31.03.25	31.03.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,660	837
Other trading activities		
Room let	-	-
Investment income		
Bank interest received	8,427	8,394
Total incoming resources	10,087	8,644
EXPENDITURE		
Charitable activities		
Rates and water	3,431	2,753
Light and heat	423	262
Telephone	495	449
Postage and stationery	83	95
Subscriptions	35	65
Pet Supplies	3,645	5468
Donations	85	300
Travel	2,792	2,033
Insurance	2,089	2,215
Veterinary Fees	10,966	17,092
Staff Expenses	-	-
Motor Expenses	1,242	1,883
Repairs and Maintenance	2,577	2,147
Depreciation of plant and machinery	139	84
Depreciation of fixtures & fittings	1,156	258
Depreciation of motor vehicles	315	394
	29,471	35,498
Support costs		
Governance costs		
Sundries	376	27
Accountancy and legal fees	1,248	1,197
	1,626	1,224
Total resources expended	31,097	36,722
Net expenditure	(21,010)	(27,492)