

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
THE RESCUE HOTEL**

**EvansEntwistle**

CHARTERED MANAGEMENT ACCOUNTANTS & TAX ADVISORS

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>Page</b>
<b>Legal and Administrative Information</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2</b>
<b>Report of the Independent Examiner of the Trustees</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Statement of Financial Position</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8</b>
<b>Report of the Accountants</b>	<b>11</b>
<b>Analysis of Income and Expenditure</b>	<b>12</b>

## **LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MARCH 2024**

### **REGISTERED NUMBERS:**

Registered Charity Number

1189079

### **DIRECTORS AND TRUSTEES**

The directors of the charity are its Trustees, for the purpose of charity law and throughout this report they are collectively referred to as Trustees.

The Trustees who served during the year under review and since the year end were as follows:-

Victoria Acreman  
Mathew Acreman  
Alexandra Milakovic  
Greta Sullivan  
Haley Perkins (appointed 08/08/2023)  
Andrew Plain (appointed 08/08/2023)  
Fraser Lewis (resigned 26/06/2023)

### **PRINCIPAL ADDRESS AND REGISTERED OFFICE**

C/o Cardiff Dogs Home  
Westpoint Industrial Estate  
Penarth Road  
Cardiff  
CF11 8JQ

### **INDEPENDENT EXAMINER**

Damian Evans  
Evans Entwistle Chartered Management Accountants and Tax Advisers  
Villa House  
7 Herbert Terrace  
Penarth  
Vale of Glamorgan  
CF64 2AH

### **BANKERS**

NatWest  
250 Bishopsgate  
London  
EC2M 4AA

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2024.

Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

### **OBJECTS AND PRINCIPAL ACTIVITIES OF THE CHARITY**

The Rescue Hotel was formed in 2019 to support rescue dogs at the Cardiff Dogs Home. The objects of the charity are:

- 1) For the public benefit to promote humane behaviour towards dogs in Cardiff and the Vale of Glamorgan through the provision of funding, items, services and support to assist Cardiff Dogs Home in its work to provide appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to rehome such dogs.
- 2) To advance the education of the public in matters pertaining to responsible dog ownership and the prevention of cruelty and suffering among dogs.

The principal activities of the charity are to raise funds to support the hundreds of dogs who find themselves at the Cardiff Dogs Home. The principal use of these funds:

- Provide food
- Veterinary care
- Training classes
- Any required building improvements to the dogs home

### **ORGANISATIONAL STRUCTURE GOVERNANCE AND MANAGEMENT**

On a day to day basis The Rescue Hotel is managed by a team of volunteers who fulfil a number of roles including:-

Chairman  
The Board  
Fundraising

The management team of the organisation meet on a monthly basis.

There are no sub-committees to the board.

### **TRUSTEE / MANAGEMENT RECRUITMENT AND TRAINING**

The founding Trustees of the organisation were recruited from a group of volunteer dog walkers from the Cardiff Dogs Home.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

All Trustees are provided with the legal and regulatory information regarding their responsibilities on recruitment.

### **RISK MANAGEMENT AND RESERVES POLICY**

The organisation commenced the year with a surplus of £382,767 and ended the year with a surplus of £584,544. The operating performance of the charity is set out on pages 6 to 10.

The Trustees recognise the need to manage the key financial risks. The key risks are identified as:-

- a. non-expansion in diversity of income base;

### **ACTIVITIES AND ACHIEVEMENTS FOR 2023/24 AND COMMITMENTS FOR 2024/25**

The Trustees recognise a number of key achievements in 2023/24 and commitments for 2024/25 and these include:-

- 688 dogs taken into the facility and supported with 232 returned to owner and 290 successfully adopted
- The veterinary suite administering 2,472 vaccinations and neutering 943 dogs
- 306 Cardiff Dogs Home dogs neutered and 69 life changing surgeries provided
- Exceeded fundraising target of £500,000 to refurbish the kennels
- Appointed two new Trustees focusing on Education and Governance
- Held first Bark in the Park community event with over 1500 people in attendance
- Phase 1 of the kennel refurbishment which will see the current stable block extended and changed from having 4 kennels to 11 kennels was started in late 23/24 and will be completed in 24/25
- Phase 2 of the kennel refurbishments of replacing 40 kennels in the main block with 34 kennels will start in 24/25
- Apply for planning permission and funding to build 3 secure exercise facilities on land adjacent to Cardiff Dogs Home in 24/25
- Start our education program in schools helping children to understand the basics of responsible behaviour around dogs in 24/25

### **VOTE OF THANKS**

The board would like to express its thanks to the following for their support:-

The Cardiff Dogs Home	Valleys Dog Behaviour and Training
Pets At Home	Association of Dogs and Cats Home (ADCH)
Pets Foundation	Evans Entwistle
Burns	Magnet & Steel
BECT	Capital Contrusction Trianing Group
Knox & Wells Ltd	Kingfisher Developments

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The trustees are responsible for preparing the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. observe the methods and principles in the Charities SORP
- c. make judgements and estimates that are reasonable and prudent
- d. state whether the applicable UK accounting standards have been followed, subject to any material departures and explained in the financial statements
- e. 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 accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In Planning our activities for the period we kept in mind the Charity Commissions guidance on public benefit at our Trustees meetings.

On behalf of the Board

Victoria Acreman  
Chair

Date: 03 Sep 2024

## **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

I report on the accounts of The Rescue Hotel for the year ended 31st March 2024 which are set out on pages 6 to 10.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEE AND EXAMINER**

The Trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period under s145 of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a. examine the accounts under s145 of the 2011 Act;
- b. to follow the procedures laid down in the General Directions given by the Charity Commission under s145(5) of the 2011 Act; and
- c. to state whether particular matters have come to my attention

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes a consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Damian Evans BSc (Hons) FCMA CGMA  
Evans Entwistle  
Independent Examiner  
Villa House  
7 Herbert Terrace  
Penarth  
Vale of Glamorgan  
CF64 2AH

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

		Mar 2024			Mar 2023		
	Notes	Un-restricted	Restricted	Total	Un-restricted	Restricted	Total
<b>INCOMING RESOURCES</b>							
<b>Incoming resources from generated funds</b>							
Donations	4	120,181	214,949	335,130	224,153	24,030	248,183
<b>Activities for Generating Funds</b>							
Event Income		7,467	-	7,467	530	-	530
<b>Incoming resources from charitable activities</b>							
Fundraising		-	-	-	-	-	-
Other incoming resources		-	-	-	-	-	-
<b>Other income</b>							
Sales		17,538	-	17,538	11,613	-	11,613
Interest Income		-	-	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>145,186</b>	<b>214,949</b>	<b>360,134</b>	<b>236,296</b>	<b>24,030</b>	<b>260,326</b>
<b>RESOURCES EXPENDED</b>							
<b>Costs of generating funds</b>							
Charitable Activities	5	124,610	33,748	158,358	82,878	2,436	85,314
Governance		-	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>124,610</b>	<b>33,748</b>	<b>158,358</b>	<b>82,878</b>	<b>2,436</b>	<b>85,314</b>
<b>Net Surplus / (Deficit) for the period</b>							
Surplus B/Fwd		20,576	181,201	201,776	153,418	21,594	175,012
Transfer from general fund		195,207	187,560	382,767	41,789	165,965	207,754
		-	-	-	-	-	-
<b>Surplus C/Fwd</b>		<b>215,783</b>	<b>368,761</b>	<b>584,544</b>	<b>195,207</b>	<b>187,560</b>	<b>382,767</b>



**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31ST MARCH 2024**

		<b>2024</b>		<b>2023</b>	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>			151		604
<b>CURRENT ASSETS</b>					
Trade Debtors	8	492		2,863	
Other Debtors		10,014		2,210	
Stock		5,000		5,000	
Cash at bank and in hand		569,006		372,092	
		<u>584,512</u>		<u>382,165</u>	
<b>CREDITORS:</b> Amounts falling due within one year:					
Other Creditors		117		-	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS</b>			584,394		382,165
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>584,544</u>		<u>382,769</u>
<b>CREDITORS:</b> Amounts falling due after more than one year			-		-
		<u></u>	<u>584,544</u>	<u></u>	<u>382,769</u>
<b>RESERVES</b>					
Unrestricted Funds	9	215,783		195,208	
Restricted Funds	9	368,761		187,561	
		<u>584,544</u>		<u>382,769</u>	

**ON BEHALF OF THE BOARD OF TRUSTEES:**

Victoria Acreman  
**TRUSTEE**

Mathew Acreman  
**TRUSTEE**

Greta Sullivan  
**TRUSTEE**

Alexandra Milakovic  
**TRUSTEE**

Haley Perkins  
**TRUSTEE**

Andrew Plain  
**TRUSTEE**

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

### 1. STATUTORY INFORMATION

Cardiff Dogs Home, The Rescue Hotel is a charity, registered in England and Wales, registration number 1189079. The registered office is Cardiff Dogs Home, Westpoint Industrial Estate, Penarth Road, Cardiff, CF11 8JQ

### 2. COMPLIANCE WITH ACCOUNTING STANDARDS

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

### 3. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

#### Presentation Currency

The accounts are presented in £ sterling.

#### Resources Expended

Resources expended are allocated in the Statement of Financial Activities on an accrual basis exclusive of VAT, or inclusive where VAT cannot be recovered.

#### Cost of Generating Funds

These include the costs of fundraising.

#### Charitable Activities

Support costs are allocated between direct charitable expenditure and support costs on accruals basis, inclusive of any VAT that cannot be recovered.

#### Governance Costs

These include the costs of external scrutiny and costs associated with constitutional and statutory requirements.

#### Fund Accounting

Funds held by the charity are either:-

*Unrestricted funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

*Restricted Funds* - these are funds that 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.

#### Liabilities

The financial statements are prepared on an accrual basis thus recognising all liabilities when the charity has committed itself to an expense or contractual obligation.

#### Income

All income resources are accrued when received.

### 4. DONATIONS

	Donations
Pets At Home	180,000
Meditemp	12,000
Centurion	12,000
Association of Dogs and Cats Home	1,500
Facebook Donations	1,821
Web Donations	23,703
Other Donations	105,606
	<u>336,630</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**5. RESOURCES EXPENDED - CHARITABLE ACTIVITIES**

	<b>Un-restricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
<b>Direct Costs</b>			
Advertising & Promotion	1,634	-	1,634
Merchandise	9,929	-	9,929
Printing, Postage & Stationery	1,522	-	1,522
Purchases	1,554	-	1,554
Increase/Decrease Stock	-	-	-
Raising Funds	9,288		9,288
Vet Practice	-	76	76
Dog Food		10,366	10,366
Kennels		23,306	23,306
<b>Support Costs</b>			
Accountancy	1,200		1,200
Depreciation	453		453
Dog Costs	7,950		7,950
Expensed Equipment	1,220		1,220
Insurance	656		656
Interest Payable	511		511
IT Expenses	1,853		1,853
Motor Expenses	830	-	830
Office Costs	713		713
Payroll Costs	25,244		25,244
Printing, Postage & Stationery	1,230	-	1,230
Professional Fees	5,038	-	5,038
Repair & Maintenance	568	-	568
Subscriptions	429		429
Sundry Expenses	110	-	110
Telephone & Internet	870	-	870
Vet Costs	51,809		51,809
	<b>124,610</b>	<b>33,748</b>	<b>158,358</b>

**6. STAFF COSTS**

No Trustees received remuneration during the current period. No trustees were reimbursed expenses. Payroll expenses of £25,244 were paid during the year.

**7. TAXATION**

The Charity is exempt from Corporation Tax on its charitable activities.

**8. DEBTORS**

	<b>2024</b>	<b>2023</b>
Trade Debtors	492	2,863
Other Debtors	10,014	2,210
	<b>10,505</b>	<b>5,073</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Un-restricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
Fund Balances as at 31st March 2024			
Net Current Assets	215,783	368,761	584,544
<b>Total Net Assets</b>	<b>215,783</b>	<b>368,761</b>	<b>584,544</b>

## **REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF THE RESCUE HOTEL**

In accordance with our terms of engagement and in order to assist you to fulfil your duties, we have compiled the financial statements of the charity for the Year ending 31st March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes from the accounting records and information and explanations that you have given us.

We have carried out this engagement in accordance with technical guidance issued by the Chartered Institute of Management Accountants and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Evans Entwistle  
Chartered Management Accountants  
Villa House  
7 Herbert Terrace  
Penarth  
CF64 2AH

Dated: 03 Sep 2024

# ANALYSIS OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

	2024		2023	
	£	%	£	%
Donations	335,130	93%	248,183	95%
Event Income	7,467	2%	530	0%
Sales	17,538	5%	11,613	4%
<b>INCOME</b>	<b>360,134</b>	<b>100%</b>	<b>260,326</b>	<b>100%</b>
Advertising & Promotion	1,634	0%	3,137	1%
Merchandise	9,929	3%	13,518	5%
Printing, Postage & Stationery	1,522	0%	1,910	1%
Purchases	1,554	0%	463	0%
Raising Funds	9,288	3%		
Increase/Decrease Stock	-	-	(5,000)	(2%)
Vet Practice	76	0%	1,050	0%
Dog Food	10,366	3%	1,386	1%
Kennels	23,306	6%	-	-
<b>DIRECT COSTS</b>	<b>57,675</b>	<b>16%</b>	<b>16,464</b>	<b>6%</b>
<b>SURPLUS BEFORE EXPENSES</b>	<b>302,459</b>	<b>84%</b>	<b>243,863</b>	<b>94%</b>
Wages	25,004	7%	15,268	6%
Pensions	240			
Staff Costs	-	-	2,335	1%
<b>EMPLOYEE COSTS</b>	<b>25,244</b>	<b>7%</b>	<b>17,602</b>	<b>7%</b>
Accountancy	1,200	0%	530	0%
Depreciation	453	0%	453	0%
Expensed Equipment	1,220	0%	-	-
Interest Payable	511	0%	209	0%
Insurance	656	0%	2,759	1%
IT Expenses	1,853	1%	1,452	1%
Dog Costs	7,950	2%	2,279	1%
Office Costs	713	0%	701	0%
Motor Expenses	830	0%	1,805	1%
Printing, Postage & Stationery	1,230	0%	1,142	0%
Professional Fees	5,038	1%	5,382	2%
Repair & Maintenance	568	0%	2,470	1%
Subscriptions	429	0%	234	0%
Sundry Expenses	110	0%	-	-
Vet Costs	51,809	14%	31,256	12%
Telephone & Internet	870	0%	577	0%
<b>OVERHEADS</b>	<b>75,439</b>	<b>21%</b>	<b>51,248</b>	<b>20%</b>
<b>SURPLUS</b>	<b>201,776</b>	<b>56%</b>	<b>175,012</b>	<b>67%</b>