

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
THE RESCUE HOTEL**

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FOR THE YEAR ENDED 31ST MARCH 2025**

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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2025**

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 (resigned 02/01/2025)
Haley Perkins
Andrew Plain

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 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2025.

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 2025

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 £584,544 and ended the year with a surplus of £689,463. 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 2024/25 AND COMMITMENTS FOR 2025/26

The Trustees recognise a number of key achievements in 2024/25 and commitments for 2025/26 and these include:-

- 574 dogs taken into the facility and supported with 213 returned to owner and 229 successfully adopted
- The veterinary suite administering 2,546 vaccinations and performing 1,122 surgical procedures including 238 neutering surgeries for Cardiff Dog Home dogs
- 18,023 volunteer hours and 19,695 volunteer dog walks
- Held second annual Bark in the Park community event
- Construction completed of 'The Red Garden' with help from Lovell & Keep Wales Tidy.
- Formed partnership with Forthglade helping to provide quality dog food
- Collaboration with Fontaines D.C. launching limited edition merchandise
- Introduction of regular volunteer training and expanding our behaviour team

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 Construction Training Group
Knox & Wells Ltd	Forthglade
Keep Wales Tidy	Lovell

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

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: 18 Jun 2025

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

I report on the accounts of The Rescue Hotel for the year ended 31st March 2025 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 2025

		Mar 2025			Mar 2024		
	Notes	Un-restricted	Restricted	Total	Un-restricted	Restricted	Total
INCOMING RESOURCES							
Incoming resources from generated funds							
Donations	4	178,029	52,549	230,579	120,181	214,949	335,130
Activities for Generating Funds							
Event Income		3,028	-	3,028	7,467	-	7,467
Incoming resources from charitable activities							
Fundraising		-	-	-	-	-	-
Other incoming resources		-	-	-	-	-	-
Other income							
Sales		40,899	-	40,899	17,538	-	17,538
Interest Income		-	-	-	-	-	-
TOTAL INCOMING RESOURCES		221,956	52,549	274,505	145,186	214,949	360,134
RESOURCES EXPENDED							
Costs of generating funds							
Charitable Activities	5	153,352	16,234	169,586	124,610	33,748	158,358
Governance		-	-	-	-	-	-
TOTAL RESOURCES EXPENDED		153,352	16,234	169,586	124,610	33,748	158,358
Net Surplus / (Deficit) for the period							
Surplus B/Fwd		68,604	36,316	104,919	20,576	181,201	201,776
Transfer from general fund		215,783	368,761	584,544	195,207	187,560	382,767
Surplus C/Fwd		284,387	405,077	689,464	215,783	368,761	584,544

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

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
Jean Sainsbury Animal Welfare Trust	20,000
V Baldwin Legacy	20,000
Centurion	10,000
Potensis	11,000
Battersea Dogs & Cats Home	15,000
Web Donations	20,329
Other Donations	134,250
	<u>230,579</u>

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS			138,612		151
CURRENT ASSETS					
Trade Debtors	8	250		492	
Other Debtors		9,276		10,014	
Stock		12,000		5,000	
Cash at bank and in hand		529,442		569,006	
		<u>550,968</u>		<u>584,512</u>	
CREDITORS: Amounts falling due within one year:					
Other Creditors		117		117	
		<u>117</u>		<u>117</u>	
NET CURRENT ASSETS			550,851		584,394
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>689,463</u>		<u>584,544</u>
CREDITORS: Amounts falling due after more than one year			-		-
			<u>689,463</u>		<u>584,544</u>
RESERVES					
Unrestricted Funds	9	284,386		215,783	
Restricted Funds	9	405,077		368,761	
		<u>689,463</u>		<u>584,544</u>	

ON BEHALF OF THE BOARD OF TRUSTEES:

Victoria Acreman
TRUSTEE

Mathew Acreman
TRUSTEE

Alexandra Milakovic
TRUSTEE

Haley Perkins
TRUSTEE

Andrew Plain
TRUSTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

5. RESOURCES EXPENDED - CHARITABLE ACTIVITIES

	Un-restricted Funds	Restricted Funds	Total
Direct Costs			
Advertising & Promotion	558	-	558
Merchandise	22,375	-	22,375
Printing, Postage & Stationery	7,515	-	7,515
Purchases	1,284	-	1,284
Increase/Decrease Stock	(7,000)	-	(7,000)
Raising Funds	13,046	-	13,046
Vet Practice	-	271	271
Dog Food	-	14,033	14,033
Kennels	-	-	-
Volunteer Safety	-	1,930	1,930
			-
Support Costs			-
Accountancy	520	-	520
Bank Charges	622	-	622
Depreciation	2,068	-	2,068
Dog Costs	2,435	-	2,435
Expensed Equipment	2,939	-	2,939
Insurance	2,359	-	2,359
IT Expenses	2,433	-	2,433
Motor Expenses	4,387	-	4,387
Office Costs	1,027	-	1,027
Payroll Costs	33,907	-	33,907
Printing, Postage & Stationery	956	-	956
Professional Fees	7,220	-	7,220
Rates	180	-	180
Repair & Maintenance	481	-	481
Subscriptions	266	-	266
Sundry Expenses	277	-	277
Telephone & Internet	966	-	966
Travel and Accommodation	64	-	64
Vet Costs	52,468	-	52,468
	153,352	16,234	169,586

6. STAFF COSTS

No Trustees received remuneration during the current period. No trustees were reimbursed expenses. Payroll expenses of £33,907 were paid during the year.

7. TAXATION

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

8. DEBTORS

	2025	2024
Trade Debtors	250	492
Other Debtors	9,276	10,014
	9,526	10,505

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Un-restricted Funds	Restricted Funds	Total
Fund Balances as at 31st March 2025			
Net Current Assets	284,387	405,077	689,464
Total Net Assets	284,387	405,077	689,464

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 2025 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: 18 Jun 2025

**ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2025**

	2025		2024	
	£	%	£	%
Donations	230,579	84%	335,130	93%
Event Income	3,028	1%	7,467	2%
Sales	40,899	15%	17,538	5%
INCOME	274,505	100%	360,134	100%
Advertising & Promotion	558	0%	1,634	0%
Merchandise	22,375	8%	9,929	3%
Printing, Postage & Stationery	7,515	3%	1,522	0%
Purchases	1,284	0%	1,554	0%
Raising Funds	13,046	5%	9,288	
Increase/Decrease Stock	(7,000)	(3%)	-	-
Vet Practice	271	0%	76	0%
Dog Food	14,033	5%	10,366	3%
Kennels	-	-	23,306	6%
Volunteer Safety	1,930	1%		
DIRECT COSTS	54,011	20%	57,675	16%
SURPLUS BEFORE EXPENSES	220,494	80%	302,459	84%
Wages	33,305	12%	25,004	7%
Pensions	603		240	
Staff Costs	-	-	-	-
EMPLOYEE COSTS	33,907	12%	25,244	7%
Accountancy	520	0%	1,200	0%
Bank Charges	622	0%		
Depreciation	2,068	1%	453	0%
Expensed Equipment	2,939	1%	1,220	0%
Interest Payable	-	-	511	0%
Insurance	2,359	1%	656	0%
IT Expenses	2,433	1%	1,853	1%
Dog Costs	2,435	1%	7,950	2%
Office Costs	1,027	0%	713	0%
Motor Expenses	4,387	2%	830	0%
Printing, Postage & Stationery	956	0%	1,230	0%
Professional Fees	7,220	3%	5,038	1%
Rates	180	0%		
Repair & Maintenance	481	0%	568	0%
Subscriptions	266	0%	429	0%
Sundry Expenses	277	0%	110	0%
Vet Costs	52,468	19%	51,809	14%
Telephone & Internet	966	0%	870	0%
Travel and Accommodation	64	0%		
OVERHEADS	81,668	30%	75,439	21%
SURPLUS	104,919	38%	201,776	56%