

REGISTERED CHARITY NUMBER: 1207001

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Brighter Days Rescue
(A Company Limited by Guarantee)

Haines Watts Wolverhampton Limited
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

Brighter Days Rescue

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for the Year Ended 31 January 2025**

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Brighter Days Rescue

**Report of the Trustees
for the Year Ended 31 January 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are to relieve the suffering of dogs in need of care and attention by permanently rehoming and providing rehabilitation, care and treatment.

Significant activities

Rehoming dogs who have been abandoned or abused from both the UK and abroad and rehoming them with new families/people on a permanent basis. We look after them at our kennel facility and then actively seek new owners for their forever homes. We act purely for non profit and all fund raising, etc is used to run the kennels and pay for the transport of the dogs, vet bills, food, and general welfare.

Public benefit

The main activities undertaken to further the charities purposes for the public benefit are described above.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit requirement under the Charities Act 2011 when reviewing the charity's aims and objectives and in pursuing charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE035236 (England and Wales)

Registered Charity number

1207001

Registered office

Bank House Farm
Bickford
Penkridge
Staffordshire
ST19 5QJ

Trustees

E J Briscoe Trustee
S Hughes Trustee (appointed 10.6.2024)
L McCaughtrie Trustee

Independent Examiner

Haines Watts Wolverhampton Limited
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

02 April 2025

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

Brighter Days Rescue

**Report of the Trustees
for the Year Ended 31 January 2025**

Edwin Briscoe

.....
E J Briscoe - Trustee

Independent Examiner's Report to the Trustees of Brighter Days Rescue

Independent examiner's report to the trustees of Brighter Days Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haines Watts Wolverhampton Limited

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03 April 2025

Date:

Brighter Days Rescue**Statement of Financial Activities
for the Year Ended 31 January 2025**

		Year Ended 31.1.25 Unrestricted fund £	Period 3.1.23 to 31.1.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		97,513	119,472
Other trading activities	2	21,431	32,671
Total		118,944	152,143
EXPENDITURE ON			
Raising funds		80,154	106,622
Other		49,894	24,912
Total		130,048	131,534
NET INCOME/(EXPENDITURE)		(11,104)	20,609
RECONCILIATION OF FUNDS			
Total funds brought forward		20,609	-
TOTAL FUNDS CARRIED FORWARD		9,505	20,609

The notes form part of these financial statements

Brighter Days Rescue**Balance Sheet**
31 January 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Stocks	6	-	1,000
Prepayments and accrued income		118	114
Cash at bank		13,696	22,901
		13,814	24,015
CREDITORS			
Amounts falling due within one year	7	(4,309)	(3,406)
NET CURRENT ASSETS		9,505	20,609
TOTAL ASSETS LESS CURRENT LIABILITIES		9,505	20,609
NET ASSETS		9,505	20,609
FUNDS	8		
Unrestricted funds		9,505	20,609
TOTAL FUNDS		9,505	20,609

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 02 April 2025 and were signed on its behalf by:

Edwin Briscoe

.....
E J Briscoe - Trustee

The notes form part of these financial statements

Brighter Days Rescue

Notes to the Financial Statements for the Year Ended 31 January 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

CIO Information

Brighter Days Rescue was registered as a charitable incorporated organisation in England on 13 February 2024 and registered with the Charity Commission under charity number 1207001. The charity's principal office address is Bank House Farm Bickford, Penkridge, Stafford, ST19 5QJ.

Conversion from CIC to CIO

Brighter Days Rescue was originally set up as a Community Interest Company ("CIC") on 3 January 2023. On 13 February 2024, it converted to being a Charitable Incorporated Organisation ("CIO"). The process of conversion means that the entity has a continuous existence, so it does not affect the accounts. The figures for the current year have been treated as if the entity was a CIO for the entire year (as the conversion happened so close to 1 February 2024). All prior period figures are stated as they were when the organisation was a CIC.

Reserves of the CIC have been treated as unrestricted reserves in the CIO.

Basis of accounting

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including future predicted cash flows in making their assessment. Based on these assessments, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

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.

Stocks

Stock has been valued at the lower of cost and estimated selling price less costs to sell.

Taxation

The charity is exempt from corporation 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.

Brighter Days Rescue**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025****1. ACCOUNTING POLICIES - continued****Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.1.25	Period 3.1.23 to 31.1.24
	£	£
Fundraising events	21,431	31,552
Sale of branded items	-	1,119
	<u>21,431</u>	<u>32,671</u>

3. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	<u>48,710</u>	<u>135</u>	<u>1,049</u>	<u>49,894</u>

Support costs, included in the above, are as follows:

	Year Ended 31.1.25	Period 3.1.23 to 31.1.24
	Other resources expended £	Total activities £
Wages	38,347	11,245
Social security	128	467
Pensions	440	-
Motor expenses	1,024	-
Insurance	416	302
Light and heat	7,254	8,401
Repairs and maintenance	1,101	2,570
Sundries	-	445
Bank charges	135	66
Accountancy and legal fees	1,049	1,416
	<u>49,894</u>	<u>24,912</u>

Brighter Days Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the period ended 31 January 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	119,472
Other trading activities	32,671
Total	<u>152,143</u>
 EXPENDITURE ON	
Raising funds	106,622
Other	24,912
Total	<u>131,534</u>
 NET INCOME	<u>20,609</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>20,609</u></u>

6. STOCKS

	2025 £	2024 £
Finished goods	<u>-</u>	<u>1,000</u>

Brighter Days Rescue**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025****7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Social security and other taxes	947	238
Other creditors	101	-
Accruals and deferred income	3,261	3,168
	4,309	3,406

8. MOVEMENT IN FUNDS

	At 1.2.24	Net movement in funds	At
	£	£	31.1.25 £
Unrestricted funds			
General fund	20,609	(11,104)	9,505
TOTAL FUNDS	20,609	(11,104)	9,505

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,944	(130,048)	(11,104)
TOTAL FUNDS	118,944	(130,048)	(11,104)

Comparatives for movement in funds

	Net movement in funds	At
	£	31.1.24 £
Unrestricted funds		
General fund	20,609	20,609
TOTAL FUNDS	20,609	20,609

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	152,143	(131,534)	20,609
TOTAL FUNDS	152,143	(131,534)	20,609

Brighter Days Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Brighter Days Rescue**Detailed Statement of Financial Activities
for the Year Ended 31 January 2025**

	Year Ended 31.1.25 £	Period 3.1.23 to 31.1.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Adoption receipts	15,571	107,241
Donations	75,610	12,231
Gift aid	6,332	-
	97,513	119,472
Other trading activities		
Fundraising events	21,431	31,552
Sale of branded items	-	1,119
	21,431	32,671
Total incoming resources		
	118,944	152,143
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	7,948	8,669
Other trading activities		
Purchases	1,505	1,314
Relocation costs	53,318	82,845
Kennel costs	7,597	3,192
Vet costs	9,786	10,602
	72,206	97,953
Support costs		
Management		
Wages	38,347	11,245
Social security	128	467
Pensions	440	-
Motor expenses	1,024	-
Insurance	416	302
Light and heat	7,254	8,401
Repairs and maintenance	1,101	2,570
Sundries	-	445
	48,710	23,430
Finance		
Bank charges	135	66
Governance costs		
Accountancy and legal fees	1,049	1,416

This page does not form part of the statutory financial statements

Brighter Days Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	Year Ended 31.1.25 £	Period 3.1.23 to 31.1.24 £
Total resources expended	130,048	131,534
Net (expenditure)/income	(11,104)	20,609