

HAPPY LANDINGS ANIMAL RESCUE CENTRE

England & Wales · Charity number 287194

Details

Other names	HEAVEN'S GATE ANIMAL RESCUE CENTRE, HAPPY LANDINGS ANIMAL SHELTER
Status	Registered
Legal form	Trust
Registered	1983-06-27
Register	View on the Charity Commission register

Contact

Address	Happy Landings Pye Hill Pylle Shepton Mallet BA4 6TG
Phone	01749860350
Email	enquiries@happy-landings.org.uk
Website	www.happy-landings.org.uk

Activities

Objects: TO BENEFIT THE COMMUNITY BY PROVIDING CARE AND SHELTER AND VETERINARY ATTENTION FOR STRAY ABANDONED NEGLECTED ILL-TREATED SUFFERING OR UNWANTED HORSES PONIES GOATS PIGS SHEEP DOGS CATS AND OTHER ANIMALS OF ALL KINDS WHICH COME INTO THE CUSTODY OF THE CHARITY AND BY ENDEAVOURING TO FIND SUITABLE HOMES FOR SUCH ANIMALS WHEREVER PRACTICAL.

Activities: THE OBJECT OF THE CHARITY IS TO BENEFIT THE COMMUNITY BY PROVIDING CARE AND SHELTER AND VETERINARY ATTENTION FOR STRAY, ABANDONED AND NEGLECTED ANIMALS FOLLOWED BY A REHOMING PROCESS.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£344,603	£306,510	-	-
2024-03-31	£283,520	£285,016	-	-
2023-03-31	£352,566	£253,831	-	-
2022-03-31	£242,183	£270,401	-	-
2021-03-31	£231,787	£251,922	-	-

Trustees

Name	Role	Appointed
ANNABELLE RUTH WALTER		
Andrew James Bruce Young		2025-12-11
Kerris Macauley		2025-08-24
NINA HARRIS		2012-12-05
Rachel Jamieson		2024-09-09

Accounts

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2025**

Happy Landings Animal Rescue Centre

Year ended 31st March 2025

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Happy Landings Animal Rescue Centre

Year ended 31st March 2025

CHARITY NUMBER 287194

PRINCIPAL ADDRESS
Pye Hill
Pylle
Somerset
BA4 6TG

TRUSTEES

Katherine Lovell	Resigned December 2025
Annabelle Walter	
Nina Harris	
Rachel Jamieson	
Emily May Gardiner	Resigned December 2025
Kerris Macauley	Appointed August 2025
Andrew Young	Appointed December 2025

INDEPENDENT EXAMINER
Mr Rajesh Sharma
14 Sheraton Close
Elstree
Herts
WD6 3PZ

SOLICITORS
Messrs Bartlett, Gooding & Weelen
65 High Street
Shepton Mallet
Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2025

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2025, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

() to keep accounting records in accordance with section 130 of the 2011 Act; and

() to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R Sharma
14 Sheraton Close
Herts
WD6 3PZ
Date: 23rd January 2026

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES Year ended 31st March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donation & Legacies	1	167,982	0	167,982	134,667
Charitable Activities					
Boarding Income		145,464	0	145,464	122,004
Adoptions Income		18,638	0	18,638	21,504
Other Trading Activities					
Raffles/Fundraising		4,092	0	4,092	3,410
Investment Income	2	1,286	0	1,286	1,935
Other Income		7,141	0	7,141	0
Total Incoming Resources		<u>344,603</u>	<u>0</u>	<u>344,603</u>	<u>283,520</u>
Boarding activities		12,145	0	12,145	69,616
Charitable activities		283,874	0	283,874	183,787
Governance costs	3	10,491	0	10,491	31,613
Total Resources Expended		<u>306,510</u>	<u>0</u>	<u>306,510</u>	<u>285,016</u>
Net (outgoing)/incoming resources		38,093	0	38,093	(1,496)
Total funds brought forward		1,186,860	0	1,186,860	1,188,356
Balance transfers		0	0	0	0
Total funds carried forward		<u>1,224,953</u>	<u>0</u>	<u>1,224,953</u>	<u>1,186,860</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	6	1,351,277	1,248,806
Investments		6,340	6,340
		1,357,617	1,255,146
Current Assets			
Debtors	7	(32,469)	(24,219)
Cash at Bank		101,554	160,728
		69,085	136,509
Creditors			
Amounts falling due within one year	8	(44,878)	(42,641)
Net Current Assets		24,207	93,868
Creditors			
Amounts falling due after one year	9	(156,871)	(162,024)
NET ASSETS		1,224,953	1,186,990
Funds	10		
Unrestricted Funds		1,224,953	1,186,990
Restricted Funds		0	0
		1,224.953	1,186,990

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....
Ms Annabelle Walter
Chair

Date: 23rd January 2026

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the Year Ended 31st March 2025

	Note	2025 £	2024 £
Cash used in Operating Activities	11	(43,995)	30,928
Cash Flows from financing activities:			
Mortgage Capital repaid		(5,154)	(5,135)
Bounce back Loan Capital repaid		(10,024)	(9,779)
Change in cash & cash equivalents in the year		<u>(59,174)</u>	<u>16,014</u>
Cash & cash equivalents at the beginning of the year		160,728	144,714
Cash & cash equivalents at the end of the year		<u>101,554</u>	<u>160,728</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- **Restricted** – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- **Unrestricted** – incoming resources on which there is no restriction or designation

1. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations	68,141	0	68,141	106,167
Income from Trusts	0	0	0	0
Legacies	99,841	0	99,841	28,500
	<u>167,982</u>	<u>0</u>	<u>167,982</u>	<u>134,667</u>

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest Received	1,286	1,935
Dividends Received	0	0
	<u>1,286</u>	<u>1,935</u>

3. GOVERNANCE COSTS

	2025	2024
	£	£
Accountancy	9,613	9,049
Legal and Professional	878	1,780
Support Costs	0	20,784
	<u> </u>	<u> </u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

<u>10,491</u>	<u>31,613</u>
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NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2024 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2024 - £Nil).

5. STAFF COSTS

	2025 £	2024 £
Salaries and Wages	193,119	159,814
Employers National Insurance	12,124	7,326
Pension	4,216	3,342
	<u>209,459</u>	<u>170,482</u>
Average Number of FTE employees in year	<u>9</u>	<u>8</u>

6. TANGIBLE FIXED ASSETS

	Property £	Kennel Block £	Plant & Machinery £	Total £
Cost				
As at 1st April 2024	294,585	950,450	30,818	1,275,853
Additions	102,837	0	0	102,837
As at 31 March 2025	<u>397,422</u>	<u>950,450</u>	<u>30,818</u>	<u>1,378,690</u>
Depreciation				
As at 1st April 2024	0	0	27,047	27,047
Charge for the period	0	0	416	416
As at 31 March 2025	<u>0</u>	<u>0</u>	<u>27,463</u>	<u>27,463</u>
Net Book Value				
As at 31 March 2025	<u>397,422</u>	<u>950,450</u>	<u>3,355</u>	<u>1,351,277</u>
As at 31 March 2024	<u>294,585</u>	<u>950,450</u>	<u>3,771</u>	<u>1,248,806</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

7. DEBTORS

	2025	2024
	£	£
Trade debtors	(35,744)	(30,454)
VAT Repayable	3,275	6,235
Total	(32,469)	(24,219)

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Creditors	20,568	9,702
PAYE	4,207	2,694
Accruals	1,081	1,200
Mortgage & bank loan	19,022	29,045
Total	44,878	42,641

9. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	2025	2024
Mortgage & bank loan	156,871	162,024
Total	156,871	162,024

10. FUNDS

	Balance at 1st April 2024	Incoming	Outgoing	Transfers	Balance at 31st March 2025
	£	£	£	£	£
Unrestricted funds					
General fund	1,186,860	344,603	(306,510)	0	1,224,953
Restricted funds					
BARK Appeal/ Kennels/furlough	0	0	0	0	0

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net -Outgoing/incoming resources	38,093	(1,496)
Adjustments for:		
Depreciation/fixed asset additions	(102,589)	564
(Increase)/decrease in debtors	8,250	28,703
Increase/(decrease) in creditors	12,250	(11,887)
Net Cash used in operating activities	<u>(43,996)</u>	<u>30,928</u>

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

	Unrestricted Funds 2025 £	Restrict ed Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources				
Donations & Legacies				
Donations	68,140	0	68,140	106,167
Trust Income	0	0	0	0
Legacies	99,842	0	99,842	28,500
Charitable Activities				
Boarding Income	145,464	0	145,464	122,004
Adoptions Income	18,638	0	18,638	21,504
Other Trading Activities				
Other	7,141	0	7,414	0
Raffles/Fundraising	4,092	0	4,092	3,410
Total Incoming Resources	344,603	0	344,603	283,520
Expenditure on:				

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

Expenditure:

Wages	209,459	0	209,459	170,482
Vet Expenses	12,297	0	12,297	21,596
Feeding & Bedding	578	0	578	10,246
Rates & Water	2,176	0	2,176	(1,607)
Insurance	9,099	0	9,099	8,240
Interest	14,945	0	14,945	16,284
Light & Heat	20,963	0	20,963	10,146
Telephone	1,720	0	1,720	3,145
Cleaning & Waste	6,924	0	6,924	0
Postage, Stationery & Printing	345	0	345	551
Repairs & Maintenance	5,081	0	5,081	8,792
Advertising	1,107	0	1,107	1,792
Subscriptions	1,029	0	1,029	2,200
Sundries	385	0	3,718	18,867
IT and Website	1,200	0	1,200	3,289
Travel & Vehicle Costs	707	0	707	1,251
Accountancy	9,613	0	9,613	8,770
Legal & Professional	878	0	878	408
Operating Lease Payments	4,740	0	4,740	0
Bank Fees	2,813	0	2,813	0
Depreciation	416	0	416	564
Total Resources Expended	306,510	0	306,510	285,016
Net deficit/surplus	38,093	0	38,093	(1,496)

Accounts

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2024**

Happy Landings Animal Rescue Centre

Year ended 31st March 2024

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Happy Landings Animal Rescue Centre

Year ended 31st March 2024

CHARITY NUMBER	287194
PRINCIPAL ADDRESS	Pye Hill Pylle Somerset BA4 6TG
TRUSTEES	Katherine Lovell Annabelle Walter Nina Harris Rachel Jamieson Appointed September 2024 Emily May Gardiner Appointed August 2024
INDEPENDENT EXAMINER	Mr Rajesh Sharma 14 Sheraton Close Elstree Herts WD6 3PZ
SOLICITORS	Messrs Bartlett, Gooding & Weelen 65 High Street Shepton Mallet Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2024

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2024, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R Sharma
14 Sheraton Close
Herts
WD6 3PZ

Date: 30th January 2025

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES Year ended 31st March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Donation & Legacies	1	134,667	0	134,667	158,561
Charitable Activities					
Boarding Income		122,004	0	122,004	101,275
Adoptions Income		21,504	0	21,504	22,427
Other Trading Activities					
Raffles/Fundraising		3,410	0	3,410	15,850
Investment Income	2	1,935	0	1,935	132
Other Income		0	0	0	54,321
Total Incoming Resources		<u>283,520</u>	<u>0</u>	<u>283,520</u>	<u>352,566</u>
Boarding activities		69,616	0	69,616	68,528
Charitable activities		183,787	0	183,787	152,404
Governance costs	3	31,613	0	31,613	32,899
Total Resources Expended		<u>285,016</u>	<u>0</u>	<u>285,016</u>	<u>253,831</u>
Net (outgoing)/incoming resources		(1,496)	0	(1,496)	98,735
Total funds brought forward		1,188,356	0	1,188,356	1,089,621
Balance transfers		0	0	0	0
Total funds carried forward		<u>1,186,860</u>	<u>0</u>	<u>1,186,860</u>	<u>1,188,356</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	6	1,248,806	1,249,370
Investments		6,340	6,340
		1,255,146	1,255,710
Current Assets			
Debtors	7	(24,219)	4,484
Cash at Bank		160,728	144,714
		136,509	149,198
Creditors			
Amounts falling due within one year	8	(42,641)	(35,899)
		93,868	113,299
Net Current Assets			
Creditors			
Amounts falling due after one year	9	(162,024)	(180,653)
		1,186,990	1,188,356
NET ASSETS			
Funds	10		
Unrestricted Funds		1,186,990	1,188,356
Restricted Funds		0	0
		1,186,990	1,188,356

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....
Ms Annabelle Walter
Chair

Date: 30th January 2025

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the Year Ended 31st March 2024

	Note	2024 £	2023 £
Cash used in Operating Activities	11	30,928	116,496
Cash Flows from financing activities:			
Mortgage Capital repaid		(5,135)	(6,572)
Bounce back Loan Capital repaid		(9,779)	(9,400)
Change in cash & cash equivalents in the year		<u>16,014</u>	<u>81,363</u>
Cash & cash equivalents at the beginning of the year		144,714	63,351
Cash & cash equivalents at the end of the year		<u>160,728</u>	<u>144,714</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2024

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2024

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- Unrestricted – incoming resources on which there is no restriction or designation

1. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations	106,167	0	106,167	154,774
Income from Trusts	0	0	0	0
Legacies	28,500	0	28,500	3,787
	<u>134,667</u>	<u>0</u>	<u>134,667</u>	<u>158,561</u>

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest Received	1,608	132
Dividends Received	0	0
	<u>1,608</u>	<u>132</u>

3. GOVERNANCE COSTS

	2024	2023
	£	£
Accountancy	9,049	9,049
Legal and Professional	1,780	1,780
Support Costs	22,070	22,070
	<u>32,899</u>	<u>32,899</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2024

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2023 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2023 - £Nil).

5. STAFF COSTS

	2024 £	2023 £
Salaries and Wages	159,814	146,934
Employers National Insurance	7,326	6,012
Pension	3,342	2,695
	<u>170,482</u>	<u>155,642</u>
Average Number of FTE employees in year	<u>8</u>	<u>8</u>

6. TANGIBLE FIXED ASSETS

	Property £	Kennel Block £	Plant & Machinery £	Total £
Cost				
As at 1st April 2023	294,585	950,450	30,818	1,275,853
Additions	0	0	0	0
As at 31 March 2024	<u>294,585</u>	<u>950,450</u>	<u>30,818</u>	<u>1,275,853</u>
Depreciation				
As at 1st April 2023	0	0	26,483	26,483
Charge for the period	0	0	564	564
As at 31 March 2024	<u>0</u>	<u>0</u>	<u>27,047</u>	<u>27,047</u>
Net Book Value				
As at 31 March 2024	<u>294,585</u>	<u>950,450</u>	<u>3,771</u>	<u>1,248,806</u>
As at 31 March 2023	<u>294,585</u>	<u>950,450</u>	<u>4,160</u>	<u>1,249,195</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2024

7. DEBTORS

	2024	2023
	£	£
Prepayments	0	0
Trade debtors	(30,454)	(3,273)
VAT Repayable	6,235	7,757
Total	(24,219)	4,484

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade Creditors	9,702	4,197
PAYE	2,694	5,172
Accruals	1,200	1,200
Mortgage & bank loan	29,045	25,330
Total	42,641	35,899

9. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	2024	2023
Mortgage & bank loan	162,024	180,653
Total	162,024	180,653

10. FUNDS

	Balance at 1st April 2023	Incoming	Outgoing	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Unrestricted funds					
General fund	1,188,355	283,520	(285,016)	0	1,186,859
Restricted funds					
BARK Appeal/ Kennels/furlough	0	0	0	0	0

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2024

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net -Outgoing/incoming resources	(1,496)	98,735
Adjustments for:		
Depreciation	564	564
(Increase)/decrease in debtors	28,703	1,668
Increase/(decrease) in creditors	(11,887)	15,529
Net Cash used in operating activities	<u>30,928</u>	<u>116,496</u>

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2024

	Unrestricted Funds 2024 £	Restrict ed Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources				
Donations & Legacies				
Donations	106,167	0	106,167	154,774
Trust Income	0	0	0	0
Legacies	28,500	0	28,500	3,787
Charitable Activities				
Boarding Income	122,004	0	122,004	101,275
Adoptions Income	21,504	0	21,504	22,427
Investment Income	1,935	0	1,935	132
Other Trading Activities				
Raffles/Fundraising	3,410	0	3,410	70,171
Total Incoming Resources	<u>283,520</u>	<u>0</u>	<u>283,520</u>	<u>352,566</u>
Expenditure on:				
Boarding Activities				
Printing & Stationery	521	0	521	316
Advertising	1,792	0	1,792	804
Support Costs	67,303	0	67,303	67,408
Charitable Activities				
Cattery Project	17,339	0	17,339	0
Animal Sundries & Cleaning	9,126	0	9,126	1,398
Animal Feed & Bedding	1,120	0	1,120	1,041
Vet Expenses	21,596	0	21,596	17,986
Support Costs	134,606	0	134,606	131,979
Business Management/Administration				

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2024

Accountancy	8,770	0	8,770	9,049
Legal & Professional	408	0	408	1,780
Support	22,435	0	22,435	22,070

Support Costs

Wages	167,140	0	170,482	155,642
Rates & Water	(1,607)	0	(1,607)	132
Insurance	8,240	0	8,240	6,346
Interest	16,284	0	16,284	11,064
Light & Heat	10,146	0	10,146	12,663
Telephone	3,145	0	3,145	2,765
Postage, Stationery & Printing	3,373	0	30	46
Repairs & Maintenance	8,792	0	8,792	10,764
Subscriptions	2,200	0	2,200	1,822
Sundries	1,527	0	1,527	16,109
Website	3,289	0	3,289	1,788
Travel & Vehicle Costs	1,251	0	1,251	365
Depreciation	564	0	564	564
Allocation of Support Costs	(224,344)	(0)	(224,344)	(220,070)

Total Resources Expended	285,016	0	285,016	258,831
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Net deficit/surplus	(1,496)	0	(1,496)	98,375
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Accounts

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2023**

Happy Landings Animal Rescue Centre

Year ended 31st March 2023

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Happy Landings Animal Rescue Centre

Year ended 31st March 2023

CHARITY NUMBER 287194

PRINCIPAL ADDRESS
Pye Hill
Pylle
Somerset
BA4 6TG

TRUSTEES

Kate Lovell	Appointed Oct 2023
Annabelle Walter	
Nina Harris	
Karen Watkins	Resigned Sept 2023
Adam Lee	Resigned May 2023
Nicola Bulbeck	Resigned Sept 2023
Jane Bennett	Resigned Sept 2023
Annalisa Checchi	Resigned Jan 2023
Karol Rutkowski	
Amanda Chambers	Resigned March 2023

INDEPENDENT EXAMINER
Mr Rajesh Sharma
14 Sheraton Close
Elstree
Herts
WD6 3PZ

SOLICITORS
Messrs Bartlett, Gooding & Weelen
65 High Street
Shepton Mallet
Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2023

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2023, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R Sharma
14 Sheraton Close
Herts
WD6 3PZ
Date: 29th January 2024

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES Year ended 31st March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Donation & Legacies	1	52,641	105,920	158,561	174,618
Charitable Activities					
Boarding Income		101,275	0	101,275	43,098
Adoptions Income		22,427	0	22,427	20,030
Other Trading Activities					
Raffles/Fundraising		15,850	0	15,850	51
Investment Income	2	132	0	132	6
Other Income		54,321	0	54,321	3,494
Total Incoming Resources		<u>246,646</u>	<u>105,920</u>	<u>352,566</u>	<u>242,183</u>
Resources Expended					
Boarding activities		68,528	0	68,528	74,648
Charitable activities		152,404	0	152,404	168,507
Governance costs	3	32,899	0	32,899	27,146
Total Resources Expended		<u>253,831</u>	<u>0</u>	<u>253,831</u>	<u>270,401</u>
Net (outgoing)/incoming resources		(7,185)	105,920	98,735	(28,218)
Total funds brought forward		1,089,621	0	1,089,621	1,117,839
Balance transfers		0	0	0	0
Total funds carried forward		<u>1,082,436</u>	<u>105,920</u>	<u>1,188,356</u>	<u>1,089,620</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	6	1,249,370	1,249,195
Investments		6,340	6,340
		1,255,710	1,255,535
 Current Assets			
Debtors	7	4,484	2,816
Cash at Bank		144,714	63,351
		149,198	66,167
 Creditors			
Amounts falling due within one year	8	(35,899)	(26,958)
Net Current Assets		113,299	39,209
 Creditors			
Amounts falling due after one year	9	(180,653)	(205,123)
NET ASSETS		1,188,356	1,089,621
 Funds	10		
Unrestricted Funds		1,188,356	1,089,621
Restricted Funds		0	0
		1,188,356	1,089,621

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....
Ms Annabelle Walter
Chair

Date: 30th January 2024

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the Year Ended 31st March 2023

	Note	2023 £	2022 £
Cash used in Operating Activities	11	98,735	(29,879)
Cash Flows from financing activities:			
Mortgage Capital repaid		(6,572)	(6,957)
Bounce back Loan Capital repaid		(10,800)	(1,669)
Change in cash & cash equivalents in the year		<u>81,363</u>	<u>(38,505)</u>
Cash & cash equivalents at the beginning of the year		63,351	101,856
Cash & cash equivalents at the end of the year		<u>144,714</u>	<u>63,351</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2023

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2023

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- Unrestricted – incoming resources on which there is no restriction or designation

1. DONATIONS AND LEGACIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations	52,641	105,920	154,774	78,317
Income from Trusts	0	0	0	0
Legacies	3,787	0	3,787	96,301
	<u>56,428</u>	<u>105,920</u>	<u>158,561</u>	<u>174,618</u>

2. INVESTMENT INCOME

	2023 £	2022 £
Interest Received	132	6
Dividends Received	0	0
	<u>132</u>	<u>6</u>

3. GOVERNANCE COSTS

	2023 £	2022 £
Accountancy	9,049	1,588
Legal and Professional	1,780	1,200
Support Costs	22,070	24,786
	<u>32,899</u>	<u>27,574</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2023

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2022 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2022 - £Nil).

5. STAFF COSTS

	2023 £	2022 £
Salaries and Wages	146,934	180,513
Employers National Insurance	6,012	8,150
Pension	2,695	2,303
	<u>155,642</u>	<u>190,966</u>
Average Number of FTE employees in year	<u>8</u>	<u>10</u>

6. TANGIBLE FIXED ASSETS

	Property £	Kennel Block £	Plant & Machinery £	Total £
Cost				
As at 1st April 2022	294,585	950,450	30,079	1,275,114
Additions	0	0	739	739
As at 31 March 2023	<u>294,585</u>	<u>950,450</u>	<u>30,818</u>	<u>1,275,853</u>
Depreciation				
As at 1st April 2022	0	0	25,919	25,919
Charge for the period	0	0	564	564
As at 31 March 2023	<u>0</u>	<u>0</u>	<u>26,483</u>	<u>26,483</u>
Net Book Value				
As at 31 March 2023	<u>294,585</u>	<u>950,450</u>	<u>4,335</u>	<u>1,249,370</u>
As at 31 March 2022	<u>294,585</u>	<u>950,450</u>	<u>4,160</u>	<u>1,249,195</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2023

7. DEBTORS

	2023	2022
	£	£
Prepayments	0	300
Trade debtors	(3,273)	(2,284)
VAT Repayable	7,757	4,800
Total	4,484	2,816

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade Creditors	4,197	7,321
PAYE	5,172	2,187
Accruals	1,200	1,200
Mortgage & bank loan	25,330	16,250
Total	35,899	26,958

9. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	2023	2022
Mortgage & bank loan	180,653	205,123
Total	180,653	205,123

10. FUNDS

	Balance at 1st April 2022	Incoming	Outgoing	Transfers	Balance at 31st March 2023
	£	£	£	£	£
Unrestricted funds					
General fund	1,089,621	352,566	(253,831)	0	1,188,355
Restricted funds					
BARK Appeal/ Kennels/furlough	0	0	0	0	0

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2023

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net -Outgoing/incoming resources	98,735	(28,218)
Adjustments for:		
Depreciation	564	462
(Increase)/decrease in debtors	5,440	2,906
Increase/(decrease) in creditors	21,023	(5,029)
Net Cash used in operating activities	<u>127,149</u>	<u>(29,879)</u>

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2023

	Unrestricted Funds 2023 £	Restrict ed Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources				
Donations & Legacies				
Donations	48,854	105,920	154,774	78,317
Trust Income	0	0	0	0
Legacies	3,787	0	3,787	96,301
Charitable Activities				
Boarding Income	101,275	0	101,275	43,984
Adoptions Income	22,427	0	22,427	20,030
CJRS Grants	0	0	0	4,279
Investment Income	132	0	132	6
Other Trading Activities				
Raffles/Fundraising	70,171	0	70,171	3,545
Total Incoming Resources	<u>246,646</u>	<u>105,920</u>	<u>352,566</u>	<u>246,462</u>

Expenditure on:

Boarding Activities

Printing & Stationery	316	0	316	1,129
Advertising	804	0	804	446
Support Costs	67,408	0	67,408	74,357

Charitable Activities

Animal Sundries & Cleaning	1,398	0	1,398	2,437
Animal Feed & Bedding	1,041	0	1,041	1,732
Vet Expenses	17,986	0	17,986	18,292
Support Costs	131,979	0	131,979	148,713

Business Management/Administration

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2023

Accountancy	9,049	0	9,049	1,588
Legal & Professional	1,780	0	1,780	1,200
Support	22,070	0	22,070	24,786

Support Costs

Wages	155,642	0	155,642	195,245
Rates & Water	132	0	132	696
Insurance	6,346	0	6,346	5,646
Interest	11,064	0	11,064	7,831
Light & Heat	12,663	0	12,663	9,437
Telephone	2,765	0	2,765	62
Postage, Stationery & Printing	46	0	46	477
Repairs & Maintenance	10,764	0	10,764	21,424
Subscriptions	1,822	0	1,822	1,440
Sundries	16,109	0	16,109	992
Website	1,788	0	1,788	104
Travel & Vehicle Costs	365	0	365	2,494
Depreciation	564	0	564	462
Allocation of Support Costs	(220,070)	(0)	(220,070)	(247,855)

Total Resources Expended	253,831	0	253,831	274,680
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Net deficit/surplus	(7,185)	105,920	98,375	(28,218)
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Accounts

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2022**

Happy Landings Animal Rescue Centre

Year ended 31st March 2022

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Happy Landings Animal Rescue Centre

Year ended 31st March 2022

CHARITY NUMBER	287194
PRINCIPLE ADDRESS	Pye Hill Pylle Somerset BA4 6TG
TRUSTEES	Annabelle Walter Anthony Barnes (resigned 01/11/2021) Tricia Matthews (resigned 07/12/2021) Nina Harris David Sargeant (resigned 18/01/2022) Karen Watkins Clare Chapman (resigned 28/02/2022) Adam Lee Nicola Bulbeck Jane Bennett Appointed 15/03/2022 Annalisa Checchi Appointed 17/11/2020 Karol Rutkowski Appointed 23/09/2022 Amanda Chambers Appointed 15/03/2022
INDEPENDENT EXAMINER	Mr M Dampier FMAAT 1 Manship Green Shepton Mallet Somerset BA4 5RL
SOLICITORS	Messrs Bartlett, Gooding & Weelen 65 High Street Shepton Mallet Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2022

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2022, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Dampier
1 Manship Green
Shepton Mallet
BA4 5RL

Date: 30 November 2022

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Donation & Legacies	1	174,618	0	174,618	185,273
Charitable Activities					
Boarding Income		43,984	0	43,984	16,290
Adoptions Income		20,030	0	20,030	7,901
Other Trading Activities					
Raffles/Fundraising		51	0	51	862
Investment Income	2	6	0	6	23
Other Income		3,494	4,279	7,773	21,529
Total Incoming Resources		242,183	4,279	246,462	231,878
Resources Expended					
Boarding activities		74,648	1,284	75,932	69,370
Charitable activities		168,607	2,567	171,174	157,117
Governance costs	3	27,146	428	27,574	25,434
Total Resources Expended		270,401	4,279	274,680	251,921
Net (outgoing)/incoming resources		(28,218)	0	(28,218)	(20,043)
Total funds brought forward		167,388	950,450	1,117,838	1,137,882
Balance transfers		950,450	(950,450)	0	0
Total funds carried forward		1,089,620	0	1,089,620	1,117,838

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	6	1,249,195	1,249,656
Investments		6,340	6,340
		1,255,535	1,255,996
Current Assets			
Debtors	7	2,816	5,722
Cash at Bank		63,351	101,856
		66,167	107,578
Creditors			
Amounts falling due within one year	8	(26,958)	(31,987)
		39,209	75,591
Net Current Assets			
Creditors			
Amounts falling due after one year	9	(205,123)	(213,749)
		1,089,621	1,117,838
NET ASSETS			
Funds	10		
Unrestricted Funds		1,089,621	167,388
Restricted Funds		0	950,450
		1,089,621	1,117,838

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....
Ms Nicola Bulbeck
Chair

Date:

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the Year Ended 31st March 2022

	Note	2022 £	2021 £
Cash used in Operating Activities	11	(29,879)	(7,494)
Cash Flows from financing activities:			
Bounceback Loan Proceeds		0	50,000
Mortgage Capital repaid		(6,957)	(5,000)
Bounceback Loan Capital repaid		(1,669)	0
Cash Flows from investing activities:			
Investments in assets under construction		0	(22,634)
Change in cash & cash equivalents in the year		<u>(38,505)</u>	<u>14,872</u>
Cash & cash equivalents at the beginning of the year		101,856	86,984
Cash & cash equivalents at the end of the year		<u>63,351</u>	<u>101,856</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2022

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

NOTES TO THE ACCOUNTS

For the year ended 31st March 2022

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- Unrestricted – incoming resources on which there is no restriction or designation

1. DONATIONS AND LEGACIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations	78,317	0	78,317	148,585
Income from Trusts	0	0	0	4,250
Legacies	96,301	0	96,301	32,438
	174,618	0	174,618	185,273

2. INVESTMENT INCOME

	2022 £	2021 £
Interest Received	6	23
Dividends Received	0	0
	6	23

3. GOVERNANCE COSTS

	2022 £	2021 £
Accountancy	1,588	1,728
Legal and Professional	1,200	689
Support Costs	24,358	23,017
	27,146	25,434

NOTES TO THE ACCOUNTS

For the year ended 31st March 2022

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2020 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2020 - £Nil).

5. STAFF COSTS

	2022 £	2021 £
Salaries and Wages	180,513	161,759
Employers National Insurance	8,150	4,205
Pension	2,303	2,285
	<u>190,966</u>	<u>168,249</u>
Average Number of FTE employees in year	<u>10</u>	<u>12</u>

6. TANGIBLE FIXED ASSETS

	Property £	Kennel Block £	Plant & Machinery £	Total £
Cost				
As at 1st April 2021	294,585	950,450	30,079	1,275,114
Additions	0	0	0	0
As at 31 March 2022	<u>294,585</u>	<u>950,450</u>	<u>30,079</u>	<u>1,275,114</u>
Depreciation				
As at 1st April 2021	0	0	25,458	25,458
Charge for the period	0	0	462	462
As at 31 March 2022	<u>0</u>	<u>0</u>	<u>25,919</u>	<u>25,919</u>
Net Book Value				
As at 31 March 2022	<u>294,585</u>	<u>950,450</u>	<u>4,160</u>	<u>1,249,195</u>
As at 31 March 2021	<u>294,585</u>	<u>950,450</u>	<u>4,621</u>	<u>1,249,656</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2022

7. DEBTORS

	2022	2021
	£	£
Prepayments	300	0
Trade debtors	(2,284)	2,136
VAT Repayable	4,800	3,586
Total	2,816	5,722

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade Creditors	7,321	9,425
PAYE	2,187	5,894
Accruals	1,200	417
Mortgage & bank loan	16,250	16,250
Total	26,958	3,1987

9. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	2022	2021
Mortgage & bank loan	205,123	213,749
Total	205,123	213,749

10. FUNDS

	Balance at 1st April 2021 £	Incoming £	Outgoing £	Transfers £	Balance at 31st March 2022 £
Unrestricted funds					
General fund	167,389	242,183	(270,401)	950,450	1,089,621
Restricted funds					
BARK Appeal/ Kennels/furlough	950,450	4,279	(4,279)	(950,450)	0

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2022

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net -Outgoing/incoming resources	(28,218)	(20,043)
Adjustments for:		
Depreciation	462	514
(Increase)/decrease in debtors	2,906	17,348
Increase/(decrease) in creditors	(5,029)	(5,313)
Net Cash used in operating activities	(29,879)	(7,494)

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

	Unrestricted Funds 2022 £	Restrict ed Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources				
Donations & Legacies				
Donations	78,317	0	78,317	148,585
Trust Income	0	0	0	4,250
Legacies	96,301	0	96,301	32,438
Charitable Activities				
Boarding Income	43,984	0	43,984	16,290
Adoptions Income	20,030	0	20,030	7,901
CJRS Grants	0	4,279	4,279	21,529
Investment Income	6	0	6	23
Other Trading Activities				
Raffles/Fundraising	3,545	0	3,545	862
Total Incoming Resources	242,183	4,279	246,462	231,878

Expenditure on:

Boarding Activities

Printing & Stationery	1,129	0	1,129	0
Advertising	446	0	446	320
Support Costs	73,073	1,284	74,357	69,050

Charitable Activities

Animal Sundries & Cleaning	2,437	0	2,437	1,237
Animal Feed & Bedding	1,732	0	1,732	1,124
Vet Expenses	18,292	0	18,292	16,656
Support Costs	146,146	2,567	148,713	138,100

Business Management/Administration

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

Accountancy	1,588	0	1,588	1,728
Legal & Professional	1,200	0	1,200	689
Support	24,358	428	24,786	23,017

Support Costs

Wages	190,966	4,279	195,245	168,248
Rates & Water	696	0	696	6,771
Insurance	5,646	0	5,646	13,281
Interest	7,831	0	7,831	2,180
Light & Heat	9,437	0	9,437	11,962
Telephone	2,022	0	2,022	1,356
Postage, Stationery & Printing	62	0	62	477
Repairs & Maintenance	21,424	0	21,424	21,693
Subscriptions	1,440	0	1,440	0
Sundries	992	0	992	488
Website	104	0	104	1,021
Travel & Vehicle Costs	2,494	0	2,494	2,177
Depreciation	462	0	462	514
Allocation of Support Costs	(243,576)	(4,279)	(247,855)	(230,167)

Total Resources Expended	270,401	4,279	274,680	251,922
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Net deficit/surplus	(28,218)	0	(28,218)	(20,043)
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Accounts

HAPPY LANDINGS ANIMAL RESCUE CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated Charity. The Charity has revised and updated its governance document in line with legislation changes and in accordance with best practice as defined by the independent Charity Governance Code Steering Group.

Happy Landings Animal Rescue Centre is registered with the Charity Commission (No.287194) and constituted by Deed of Trust. The Trust Deed is dated 16 May 1983, varied by Supplemental Deed and Special Resolution, dated 28 June 2004. The Trust Deed has been updated for 2020 Trustee appointments

The Trust Deed provides for a minimum of four Trustees and a maximum of ten. Where there are more than four Trustees, one may retire giving two months' notice of their intention in writing.

The Founder has the power to appoint new Trustees, except where there are less than four Trustees for more than three successive months, then such powers are vested in the continuing Trustees.

The Trustees hold an annual meeting in April each year, but due to COVID restrictions the Trustees voted to postpone the AGM until October this year. Within the new code Governance changes will be considered during this meeting as well as the election of Charity officers. Each Trustee holds an equal voting right at these meetings but a minimum of three Trustees must be present and the majority vote must include the Founder unless they have elected in writing not to exercise their right.

The Trustees annually review the risks the Charity faces in connection with the delivery of its objectives.

During 2020 the Covid pandemic had a major impact on the Charity. The Charity relies on boarding income to cover a significant portion of its operating costs. This income dropped significantly during the year and a detailed assessment of operations was undertaken by the Trustees to ensure the charity's survival.

Priority was given to ensure the welfare of animals in our care and urgent action was needed to separate the staff into two working bubbles so that a team was always present on site. All plans for 2020 were suspended. During the year Trustees made an assessment of the skills required to survive the Pandemic and ensure that the Charity was able to emerge the crisis utilising the new investments in facilities. It was deemed necessary to implement a redundancy programme which affected three members of staff. None of the staff made redundant were directly involved in the care of animals.

To replace these staff members 3 part time members were recruited with critical skills covering Finance, Volunteer management and Charity Management including fund raising. Ms Aimee Settle became interim General Manager and with the support of the rest of the staff was able to start using the new kennel on a small scale. As at the 31 March 2021, General Management is provided by Ms Carrie Lamb working on a part-time basis. It is anticipated to make this a fulltime position when the boarding activities recommence.

Objectives and Activities

The objectives of the Charity are to benefit the community by providing care, shelter, and veterinary attention for stray, abandoned, and neglected, ill-treated, suffering or unwanted horses, ponies, goats, pigs, sheep, dogs, cats, and other animals of various kinds which come into its custody, and endeavour to find suitable homes for such animals wherever practicable.

The Trustees updated the objectives in 2019 and defined that sustainability in animal care and rehoming needs to be a key aim of the Charity. This is in line with the nature of the new kennel as an eco-friendly facility. All plans were suspended at the commencement of the COVID19 Pandemic which hit the Charity at the end of February 2020. Two further lockdowns up to the 31st of March has prevented the Charity from pursuing this objective due to the lack of funds although several small steps have been achieved.

- i. The old kennel facility which relied on expensive heat lamps and had poor heat retention has been closed and all dog activities have been transferred to our new facility.
- ii. An on-line shop selling a range of pet products including carbon neutral pet food has gone live and generates a small income.

- iii. An arrangement with Danish Design to utilise the Happy Landings brand for their beds using recycled material also generates an income.

Key risks were addressed during the Pandemic because of the restructuring and the implementation of the internal risk review process was implemented in April 2020 by Caron Lane our General Manager at that time.

Volunteer Management

Through the recruitment of a professional volunteer manager, we have performed a full risk assessment of each role, implemented volunteer policies and training. We have received excellent support from volunteers and have noticed the improved contribution they provide through effective control and management.

Financial Management

Poor cost control, approval and management resulted in loss making activities in the previous financial year. This has been addressed with the recruitment of a part-time financial manager. Pricing increases were also implemented to ensure that all commercial activities were profitable.

Animal care staffing ratios

These have been improved by reviewing the ratio between staff and animals in our care. An intake strategy has been implemented that ensures we are able to provide the correct level of care per animal. Happy Landings will continue to find a solution for all animals in distress but will only accept them into our own facility if we have the staff capacity to enable a successful transition to a forever home. We will no longer maintain long term residents unless we are able to provide a high quality of life and Keeping dogs in a kennel environment long term does not meet this standard. We will however help to find other solutions, if we are unable to accept an animal by, for instance, through working with other rescues including St Giles Animal Rescue.

Euthanasia Policy

This is currently under review; however, Happy Landings will only consider this option if an animal is in pain or irreversible distress. Trustee approval will be required which will only be satisfied if all other options have been considered. The only exception will be when veterinary advice indicates that immediate action will reduce suffering. It will not be Happy Landings' policy to euthanise an animal simply because it cannot be re-homed.

By addressing key risks and policies we have been able to satisfy the requirements of the Association of Cats and Dogs Homes. We were not meeting the basic standards up to this point and we have successfully used the Pandemic period to improve standards and improve operations.

HAPPY LANDINGS ANIMAL RESCUE CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021(cont'd)

Achievements and Performance

Impact of Covid

Last year we reported that the Charity was identifying a significant reduction in boarding for the year and a total cancellation of Spring Half Term and Easter holiday bookings. This continued throughout the year and the Charity developed major cash flow issues. The Charity has made extensive use of Government provisions including furlough. Also, in February the Charity increased debt by successfully applying for a bounce back loan. This has ensured survival of operations during the third lockdown. Boarding activities have resumed, and we have implemented a deposit system to improve cash flow and enable us to support the boarding activity with additional staff, so as not to reduce rescue activities. However, the impact of the Pandemic is still a risk to the charity's future.

Rehoming Statistics

Rescue and boarding work continued during the year, with re-homing success stories for many of those animals that came through our gates into our care. In this financial year we re-homed 85 animals. This was down from the previous year due to the Pandemic, but rates have picked up again since 31 March.

As always, our thanks to staff and volunteers, to supporters and sponsors, and to the adopters who provide the Happy Endings to the Happy Landings stories.

Financial Review

Finance and cash flow remains a high priority for the Trustees

While donations have increased over the year, we have seen a significant reduction in legacies. This is partly due to the delay in probate decisions due to the Pandemic as we have some legacies in the pipeline which did not emerge in the current financial year. We continue to rely on boarding revenue for our largest source of income to supplement our charitable activities. Boarding income has dropped significantly resulting in an overall reduction of cash at year end. Post Pandemic we are in a strong position to grow this activity with offering new services including grooming. We hope to develop our online shop further and find other sources of commercial sponsorship. In line with the drop in rehoming numbers cited above Pandemic impact can be seen in the decline of adoptions revenue in this year's results.

The costs represent the dual running of the old and new Kennel over a transition period. This has resulted in several operating cost increases.

Due to the restructuring, our average headcount has increased as we have recruited more part time employees. Management of cash flow is going to be a major challenge for 2021 to 2022 and we will be dependent on some boarding income for Summer 2021. Christmas and New Year will require very tight financial management with the hope that the Skiing season returns in 2022. This is a traditional high point for boarding and with our new kennel facility in full operation this will put Happy Landings ~~will be~~ in a strong position to gain additional income.

Cost management will also be a challenge. The new kennel is significantly larger than the old building and we anticipate increases in running costs, particularly rates and insurance expenses.

HAPPY LANDINGS ANIMAL RESCUE CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021 (cont'd)

Plans for 2021 to 2022

During 2021 to 2022 we anticipate an increase in rescue numbers as people return to work. We are in a much stronger position to support the expected rise, but we also plan to support other animal charities by providing rescue accommodation.

The Charity needs to review its cattery and improve facilities as they are expensive to run and maintain. The rescue cattery is also extremely hot in summer, and its roof requires constant attention. It is planned to replace the building with a new facility sometime during the year.

The Trustees and staff will also look for new sources of funding.

As last year was a period of notable change for the Charity, the coming financial year will be focussed on consolidation and securing a stronger financial future.

Public Benefit

The Charity exists to provide the benefit of care to unwanted or abused animals and, after such treatment and training as is required in each individual case, to find suitable adopters, supporting them and the animal to achieve a match beneficial to all parties. The ongoing local support (monetary and otherwise), rehoming statistics and the many letters, photos and emails received (see website) are the clearest evidence of the Charity's success. Further, Happy Landings aims to provide education and practical skills and training to the public to reduce the circumstances that lead to animal distress and increase the potential pleasure of companionship between animals and humans.

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2021**

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

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Happy Landings Animal Rescue Centre

Year ended 31st March 2021

CHARITY NUMBER	287194
PRINCIPAL ADDRESS	Pye Hill Pylle Somerset BA4 6TG
TRUSTEES	Mark Saunders (resigned 31/07/2021) Annabelle Walter Jarrod Henderson (resigned 17/11/2020) Anthony Barnes Tricia Matthews Nina Harris Clare Chapman (appointed 17/11/2020) David Sargent Karen Watkins Adam Lee (appointed 27/05/2021) Nicola Bulbeck
INDEPENDENT EXAMINER	Mr J L Battle FCCA MAAT 12 Spencer Drive Midsomer Norton Radstock BA3 2DN
SOLICITORS	Messrs Bartlett, Gooding & Weelen 65 High Street Shepton Mallet Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2021, which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a)to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b)to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'J L Battle', with a large, sweeping initial 'J' and a horizontal line extending from the end of the signature.

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Bath BA3 2DN

Date: 02 November 2021

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated Charity. The Charity has revised and updated its governance document in line with legislation changes and in accordance with best practice as defined by the independent Charity Governance Code Steering Group.

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The Trust Deed provides for a minimum of four Trustees and a maximum of ten. Where there are more than four Trustees, one may retire giving two months' notice of their intention in writing.

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The Trustees hold an annual meeting in April each year, but due to COVID restrictions the Trustees voted to postpone the AGM until October this year. Within the new code Governance changes will be considered during this meeting as well as the election of Charity officers. Each Trustee holds an equal voting right at these meetings but a minimum of three Trustees must be present and the majority vote must include the Founder, unless they have elected in writing not to exercise their right.

The Trustees annually review the risks the Charity faces in connection with the delivery of its objectives.

During 2020 the Covid pandemic had a major impact on the Charity. The Charity relies on boarding income to cover a significant portion of its operating costs. This income dropped significantly during the year and a detailed assessment of operations was undertaken by the Trustees in order to ensure the charity's survival. Priority was given to ensure the welfare of animals in our care and urgent action was needed to separate the staff into two working bubbles so that a team was always present on site. All plans for 2020 were suspended. During the year Trustees made an assessment of the skills required to survive the Pandemic and ensure that the Charity was able to emerge from the crisis utilising the new investments in facilities. It was deemed necessary to implement a redundancy programme which affected three members of staff. None of the staff made redundant were directly involved in the care of animals.

To replace these staff members 3 part time members were recruited with critical skills covering Finance, Volunteer management and Charity Management including fund raising. Ms Aimee Settle became interim General Manager and with the support of the rest of the staff was able to start using the new kennel on a small scale. As at the 31 March, General Management is provided by Ms Carrie Lamb working on a part-time basis. It is anticipated to make this a fulltime position when the boarding activities recommence.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Objectives and Activities

The objectives of the Charity are to benefit the community by providing care, shelter and veterinary attention for stray, abandoned and neglected, ill-treated, suffering or unwanted horses, ponies, goats, pigs, sheep, dogs, cats and other animals of various kinds which come into its custody, and endeavour to find suitable homes for such animals wherever practicable.

The Trustees updated the objectives in 2019 and defined that sustainability in animal care and rehoming needs to be a key aim of the Charity. This is in line with the nature of the new kennel as an eco-friendly facility. All plans were suspended at the commencement of the COVID19 Pandemic which hit the Charity at the end of February 2020. Two further lockdowns up to the 31st March 2021 have prevented the Charity from pursuing this objective due to the lack of funds, although a number of small steps have been achieved.

During 2019 the trustees continued to finalise the new kennel. As part of our strategy to make the operations of the charity more sustainable a significant amount of work was performed during the last quarter of the year to find partners to supply sustainable products for the new kennel operation.

- I. The old kennel facility which relied on expensive heat lamps and had poor heat retention has been closed and all dog activities have been transferred to our new facility.
- II. An on-line shop selling a range of pet products including carbon neutral pet food has gone live and generates a small income.
- III. An arrangement with Danish Design to utilise the Happy Landings brand for their beds using recycled material also generates an income.

Key risks were addressed during the Pandemic as a result of the restructuring and the implementation of the internal risk review process in April 2020 by Caron Lane, our General Manager at that time.

Volunteer Management

Through the recruitment of a professional volunteer manager we have performed a full risk assessment of each role, implemented volunteer policies and training. We have received excellent support from volunteers and have noticed the improved contribution they provide through effective control and management.

Financial Management

Changes relating to the implementation of the minimum wage and workplace pension were never fully reflected into the pricing of the charity's boarding activities resulting in some loss-making activities in the previous financial year. The trustees also identified that improvements in cost control were necessary. This has been addressed with the recruitment of a part-time financial manager. Pricing increases were also implemented to ensure that all commercial activities are profitable.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Animal care staffing ratios

These have been improved by reviewing the ratio between staff and animals in our care. An intake strategy has been implemented that ensures we are able to provide the correct level of care per animal. Happy Landings will continue to find a solution for all animals in distress but will only accept them into our own facility if we have the staff capacity to enable a successful transition to a forever home. We will no longer maintain long term residents unless we are able to provide a high quality of life - keeping dogs in a kennel environment long term does not meet this standard. We will however help to find other solutions, if we are unable to accept an animal by, for instance, working with other rescues including St Giles Animal Rescue.

Euthanasia Policy

This is currently under review. However, Happy Landings will only consider this option if an animal is in pain or irreversible distress. Trustee approval will be required which will only be satisfied if all other options have been considered. The only exception will be when veterinary advice indicates that immediate action will reduce suffering. It will not be Happy Landings' policy to euthanise an animal simply because it cannot be re-homed.

By addressing key risks and policies we have been able to satisfy the requirements of the Association of Cats and Dogs Homes.

Achievements and Performance

Impact of COVID-19

Last year we reported that the Charity was identifying a significant reduction in boarding for the year and a total cancellation of Spring Half Term and Easter holiday bookings. This continued throughout the year and the Charity developed major cash flow issues. The Charity has made extensive use of Government provisions including furlough. Also, in February 2021 the Charity increased debt by successfully applying for a bounce back loan. This has ensured survival of operations during the third lockdown. Boarding activities have resumed and we have implemented a deposit system to improve cash flow and to enable us to support the boarding activity with additional staff, so as not to reduce rescue activities. However, the impact of the Pandemic is still a risk to the charity's future.

Rehoming Statistics

Rescue and boarding work continued during the year, with re-homing success stories for many of those animals that came through our gates into our care. In this financial year we re-homed 85 animals. This was down from the previous year due to the Pandemic, but rates have picked up again since 31 March.

As always, our thanks to staff and volunteers, to supporters and sponsors, and to the adopters who provide the Happy Endings to the Happy Landings stories.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Financial Review

Finance and cash flow remains a high priority for the Trustees.

While donations have increased over the year, we have seen a significant reduction in legacies. This is partly due to the delay in probate decisions due to the Pandemic as we have some legacies in the pipeline which did not emerge during the financial year under review. We continue to rely on boarding revenue for our largest source of income to supplement our charitable activities. Boarding income has dropped significantly resulting in an overall reduction of cash at year end. Post Pandemic we are in a strong position to grow this activity by offering new services including grooming. We hope to develop our online shop further and find other sources of commercial sponsorship. In line with the drop in rehoming numbers cited above Pandemic impact can be seen in the decline of adoptions revenue in this year's results.

The costs represent the dual running of the old and new kennels over a transition period. This has resulted in an increase in operating costs which will decrease now that the old kennel has been taken out of use.

Due to the restructuring, our average employee headcount has increased as we have recruited more part time employees. Management of cash flow is going to be a major challenge for 2021 to 2022 and we will be dependent on some boarding income for Summer 2021. Christmas and New Year will require very tight financial management with the hope that the Skiing season returns in 2022. This is a traditional high point for boarding and with our new kennel facility in full operation this will put Happy Landings in a strong position to gain additional income.

Cost management will also be a challenge. The new kennel is significantly larger than the old building and we anticipate increases in running costs, particularly rates and insurance expenses.

Plans for 2021 to 2022

During 2021 to 2022 we anticipate an increase in rescue numbers as people return to work. We are in a much stronger position to support the expected rise, but we also plan to support other animal charities by providing rescue accommodation.

The Charity needs to review its cattery and improve facilities as they are expensive to run and maintain. The rescue cattery is also very hot in summer, and its roof requires constant attention. It is planned to replace the building with a new facility sometime during the year.

The Trustees and staff will also look for new sources of funding to support its sustainability strategy, including support from industry. Maximising the income from our 5-star kennel will also help with funding with the objective of doubling the number of Dogs rescued. A closure of a major local animal welfare facility has resulted in a significant reduction in local rescue capacity. A local need to fill this capacity gap is required and with the completion of our new facility we aim to help resolve this issue.

As last year was a period of significant change for the Charity, the coming year will be focussed on consolidation and securing a stronger financial future.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Public Benefit

The Charity exists to provide the benefit of care to unwanted or abused animals and, after such treatment and training as is required in each individual case, to find suitable adopters, supporting them and the animal to achieve a match beneficial to all parties. The ongoing local support (monetary and otherwise), rehoming statistics and the many letters, photos and emails received (see website) are the clearest evidence of the Charity's success. Further, Happy Landings aims to provide education and practical skills and training to the public in an effort to reduce the circumstances that lead to animal distress and increase the potential pleasure of companionship between animals and humans.

In looking to the future, the combination of a significant rise in pet ownership and the impact of a weaker economy are key issues that results in an increase in rejected pets that end up in rescue centres. Like other rescue centres Happy Landings is anticipating a significant increase in demand for its services during 2021.

Pet ownership has become a major environmental focus. The refuge is determined to reduce its Co2 emissions from pets and utilize products that are produced within carbon neutral facilities or by producers that utilize a recognized offset programme. Pet food is a major issue, and the charity will trial food from carbon neutral providers during 2021 and avoid food containing beef or dairy products. As the focus increases this may result in changes in people's attitude to keeping pets. The charity must adapt to this environmental need and adopt a leadership role in presenting a case for sustainable pet ownership by example.

Reserve Policy

The charity looks to have in general reserves sufficient funds to meet the costs of any emergency such as a building repair outside of insurance cover, and to pay staff redundancies/other debts if circumstances required closure. The income from boarding fluctuates seasonally but bookings are made sufficiently in advance that a 3-month informal review is considered adequate to monitor risk levels. The Managers and Treasurer carry out this informal review, and alert the Trustees to any concerns that arise.

A principle established by the Founder is that in the event of Happy Landings viability to continue failing, donations for specific purposes would be passed back to donors. The tangible resources would be sold, and the sums raised added to any funds held at the bank. After all matters of credit and debt are dealt with, the remainder would be passed on to such other animal welfare organisation(s) considered by the trustees to be best placed to meet the aims of Happy Landings and provide a continuing benefit to the community which has supported us over the years

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Investment Policy

The charity looks to have in general reserves sufficient funds to meet the costs of any emergency such as a building repair outside of insurance cover, and to pay staff redundancies/other debts if circumstances required closure. The income from boarding fluctuates seasonally but bookings are made sufficiently in advance that a 3-month informal review is considered adequate to monitor risk levels. The Managers and Treasurer carry out this informal review and alert the Trustees to any concerns that arise.

Cash generated from operations has been held in bank deposits.

ON BEHALF OF THE BOARD:

Trustee: Ms Nicola Bulbeck
Interim Chair

Date: 02 November 2021

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations & Legacies	1	185,273	-	185,273	345,630
Charitable Activities					
Boarding Income		16,290	-	16,290	64,965
Adoptions Income		7,901	-	7,901	25,200
Other Income		-	21,529	21,529	-
Other Trading Activities					
Raffles/Fundraising		862	-	862	981
Investment Income	2	23	-	23	191
Total Incoming Resources		210,349	21,529	231,878	436,968
Resources Expended					
Boarding activities		62,912	6,459	69,370	60,720
Charitable activities		144,200	12,917	157,117	142,302
Governance costs	3	23,281	2,153	25,434	21,997
Total Resources Expended		230,393	21,529	251,922	225,019
Net (outgoing)/incoming resources		(20,043)	-	(20,043)	211,949
Total funds brought forward		210,065	927,817	1,137,882	925,932
Balance transfers		(22,633)	22,633	-	-
Total funds carried forward		167,388	950,450	1,117,838	1,137,882

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	6	1,249,656	1,227,536
Investments		6,340	6,340
		<u>1,255,996</u>	<u>1,233,876</u>
CURRENT ASSETS			
Debtors	7	5,722	23,070
Cash at Bank		101,856	86,984
		<u>107,578</u>	<u>110,054</u>
CREDITORS			
Amounts falling due within one year	8	(31,987)	(29,837)
NET CURRENT ASSETS		<u>75,591</u>	<u>80,217</u>
CREDITORS			
Amounts falling due after one year	9	(213,749)	(176,213)
NET ASSETS		<u>1,117,838</u>	<u>1,137,881</u>
FUNDS	10		
Unrestricted Funds		167,388	210,065
Restricted Funds		950,450	927,816
TOTAL FUNDS		<u>1,117,838</u>	<u>1,137,881</u>

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....

Ms Nicola Bulbeck
Interim Chair

02 November 2021

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the year ended 31st March 2021

	Note	2021 £	2020 £
Cash Used in Operating Activities	11	(7,494)	159,315
Cash Flows from financing activities:			
Bounceback Loan proceeds		50,000	185,000
Mortgage Capital repaid		(5,000)	-
Cash Flows from investing activities:			
Investments in assets under construction		(22,634)	(369,870)
Change in cash & cash equivalents in the year		<u>14,872</u>	<u>(25,555)</u>
Cash & cash equivalents at the beginning of the year		86,984	112,539
Cash & cash equivalents at the end of the year		<u>101,856</u>	<u>86,984</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- Unrestricted – incoming resources on which there is no restriction or designation

1. DONATIONS & LEGACIES

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Donations	148,585	-	148,585	76,297
Income from Trusts	4,250	-	4,250	5,750
Legacies	32,438	-	32,438	263,584
	185,273	-	185,273	345,630

2. INVESTMENT INCOME

	2021 £	2020 £
Interest Received	23	104
Dividends Received	-	87
	23	191

3. GOVERNANCE COSTS

	Total 2021 £	Total 2020 £
Accountancy	1,728	1,844
Legal and Professional Fees	689	682
Support Costs	23,017	19,471
	25,434	21,997

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2020 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2020 - £Nil).

5. STAFF COSTS

	2021 £	2020 £
Salaries and Wages	161,759	144,013
Employers National Insurance	4,205	3,481
Pension	2,285	1,916
	<u>168,248</u>	<u>149,410</u>
Average number of FTE employees in the year	<u>12</u>	<u>11</u>

6. TANGIBLE FIXED ASSETS

	Property £	Assets under construction £	Plant and Machinery £	Total £
Cost				
As at 1 st April 2020	294,585	927,816	30,079	1,252,480
Additions	-	22,634	-	22,634
As at 31 st March 2021	<u>294,585</u>	<u>950,450</u>	<u>30,079</u>	<u>1,275,113</u>
Depreciation				
As at 1 st April 2020	-	-	24,944	24,944
Charge for the period	-	-	514	514
As at 31 st March 2021	<u>-</u>	<u>-</u>	<u>25,458</u>	<u>25,458</u>
Net Book Value				
As at 31 st March 2021	<u>294,585</u>	<u>950,450</u>	<u>4,621</u>	<u>1,249,656</u>
As at 31 st March 2020	<u>294,585</u>	<u>927,816</u>	<u>5,135</u>	<u>1,227,536</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

7. DEBTORS

	2021 £	2020 £
Prepayments	-	1,470
Trade debtors	2,136	-
VAT Repayable	3,586	21,601
Total	5,722	23,070

8. CREDITORS – Amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,425	16,289
PAYE	5,894	4,403
Accruals	417	357
Mortgage & bank loan	16,250	8,787
	31,987	29,837

9. CREDITORS – Amounts falling due after one year

Mortgage & bank loan	213,749	176,213
	213,749	176,213

10. FUNDS

	Balance at 1 st April 2020 £	Incoming £	Outgoing £	Transfers £	Balance at 31st March 2021 £
Unrestricted funds					
General fund	210,065	210,349	(230,393)	(22,633)	167,389
Restricted funds					
BARK Appeal/Kennels	927,817	-	-	22,633	950,450
HMRC CJRS Scheme	-	21,529	(21,529)	-	-
	927,817	21,529	(21,529)	22,633	950,450

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (outgoing)/incoming resources	(20,043)	211,949
Adjustments for:		
Depreciation	514	571
(Increase)/decrease in debtors	17,348	5,058
Increase/(decrease) in creditors	(5,313)	(58,263)
Net Cash used in operating activities	(7,494)	159,315

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources				
Donations & Legacies				
Donations	148,585	-	148,585	76,297
Trust Income	4,250	-	4,250	5,750
Legacies	32,438	-	32,438	263,584
Charitable Activities				
Boarding Income	16,290	-	16,290	64,965
Adoptions Income	7,901	-	7,901	25,200
CJRS Grants	-	21,529	21,529	-
Investment Income	23	-	23	191
Other Trading Activities				
Raffles/Fundraising	862	-	862	981
Total Incoming Resources	210,349	21,529	231,878	436,968
Expenditure On:				
Boarding Activities				
Printing & Stationery	-	-	-	689
Advertising	320	-	320	1,618
Support Costs	62,591	6,459	69,050	58,413
Charitable Activities				
Animal Sundries & Cleaning	1,237	-	1,237	2,891
Animal Feed & Bedding	1,124	-	1,124	1,696
Animal Equipment	-	-	-	202
Vet Expenses	16,656	-	16,656	20,687
Support Costs	125,183	12,917	138,100	116,826

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Business Management/Administration				
Accountancy	1,728	-	1,728	1,844
Legal & Professional Fees	689	-	689	682
Support Costs	20,864	2,153	23,017	19,471
Support Costs				
Wages	146,719	21,529	168,248	149,410
Rates & Water	6,771	-	6,771	1,840
Insurance	13,281	-	13,281	5,200
Interest	2,180	-	2,180	3,639
Light & Heat	11,962	-	11,962	9,748
Telephone	1,356	-	1,356	1,538
Postage, Stationery & Printing	477	-	477	2,309
Repairs & Maintenance	21,693	-	21,693	14,227
Sundries	488	-	488	2,752
Website	1,021	-	1,021	144
Travel & Vehicle Costs	2,177	-	2,177	3,333
Depreciation	514	-	514	571
Allocation of Support Costs	(208,638)	(21,529)	(230,167)	(194,710)
Total Resources Expended	230,393	21,529	251,922	225,019
Net deficit/surplus	(20,043)	-	(20,043)	211,949

Charity Number: 287194

Happy Landings Animal Rescue Centre

**Report of the trustees and unaudited financial statements for the
Year ended 31st March 2021**

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

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Happy Landings Animal Rescue Centre

Year ended 31st March 2021

CHARITY NUMBER	287194
PRINCIPAL ADDRESS	Pye Hill Pylle Somerset BA4 6TG
TRUSTEES	Mark Saunders (resigned 31/07/2021) Annabelle Walter Jarrod Henderson (resigned 17/11/2020) Anthony Barnes Tricia Matthews Nina Harris Clare Chapman (appointed 17/11/2020) David Sargent Karen Watkins Adam Lee (appointed 27/05/2021) Nicola Bulbeck
INDEPENDENT EXAMINER	Mr J L Battle FCCA MAAT 12 Spencer Drive Midsomer Norton Radstock BA3 2DN
SOLICITORS	Messrs Bartlett, Gooding & Weelen 65 High Street Shepton Mallet Somerset

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Happy Landings Animal Rescue Centre for the year ended 31st March 2021, which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (a) examine the accounts under section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- (a)to keep accounting records in accordance with section 130 of the 2011 Act; and
- (b)to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'J L Battle', with a large, sweeping initial 'J' and a horizontal line extending from the end of the signature.

Mr J L Battle FCCA MAAT
12 Spencer Drive
Midsomer Norton
Bath BA3 2DN

Date: 02 November 2021

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated Charity. The Charity has revised and updated its governance document in line with legislation changes and in accordance with best practice as defined by the independent Charity Governance Code Steering Group.

Happy Landings Animal Rescue Centre is registered with the Charity Commission (No.287194) and constituted by Deed of Trust. The Trust Deed is dated 16 May 1983, varied by Supplemental Deed and Special Resolution, dated 28 June 2004. The Trust Deed has been updated for 2020 Trustee appointments

The Trust Deed provides for a minimum of four Trustees and a maximum of ten. Where there are more than four Trustees, one may retire giving two months' notice of their intention in writing.

The Founder has the power to appoint new Trustees, except where there are less than four Trustees for more than three successive months, then such powers are vested in the continuing Trustees.

The Trustees hold an annual meeting in April each year, but due to COVID restrictions the Trustees voted to postpone the AGM until October this year. Within the new code Governance changes will be considered during this meeting as well as the election of Charity officers. Each Trustee holds an equal voting right at these meetings but a minimum of three Trustees must be present and the majority vote must include the Founder, unless they have elected in writing not to exercise their right.

The Trustees annually review the risks the Charity faces in connection with the delivery of its objectives.

During 2020 the Covid pandemic had a major impact on the Charity. The Charity relies on boarding income to cover a significant portion of its operating costs. This income dropped significantly during the year and a detailed assessment of operations was undertaken by the Trustees in order to ensure the charity's survival. Priority was given to ensure the welfare of animals in our care and urgent action was needed to separate the staff into two working bubbles so that a team was always present on site. All plans for 2020 were suspended. During the year Trustees made an assessment of the skills required to survive the Pandemic and ensure that the Charity was able to emerge from the crisis utilising the new investments in facilities. It was deemed necessary to implement a redundancy programme which affected three members of staff. None of the staff made redundant were directly involved in the care of animals.

To replace these staff members 3 part time members were recruited with critical skills covering Finance, Volunteer management and Charity Management including fund raising. Ms Aimee Settle became interim General Manager and with the support of the rest of the staff was able to start using the new kennel on a small scale. As at the 31 March, General Management is provided by Ms Carrie Lamb working on a part-time basis. It is anticipated to make this a fulltime position when the boarding activities recommence.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Objectives and Activities

The objectives of the Charity are to benefit the community by providing care, shelter and veterinary attention for stray, abandoned and neglected, ill-treated, suffering or unwanted horses, ponies, goats, pigs, sheep, dogs, cats and other animals of various kinds which come into its custody, and endeavour to find suitable homes for such animals wherever practicable.

The Trustees updated the objectives in 2019 and defined that sustainability in animal care and rehoming needs to be a key aim of the Charity. This is in line with the nature of the new kennel as an eco-friendly facility. All plans were suspended at the commencement of the COVID19 Pandemic which hit the Charity at the end of February 2020. Two further lockdowns up to the 31st March 2021 have prevented the Charity from pursuing this objective due to the lack of funds, although a number of small steps have been achieved.

During 2019 the trustees continued to finalise the new kennel. As part of our strategy to make the operations of the charity more sustainable a significant amount of work was performed during the last quarter of the year to find partners to supply sustainable products for the new kennel operation.

- I. The old kennel facility which relied on expensive heat lamps and had poor heat retention has been closed and all dog activities have been transferred to our new facility.
- II. An on-line shop selling a range of pet products including carbon neutral pet food has gone live and generates a small income.
- III. An arrangement with Danish Design to utilise the Happy Landings brand for their beds using recycled material also generates an income.

Key risks were addressed during the Pandemic as a result of the restructuring and the implementation of the internal risk review process in April 2020 by Caron Lane, our General Manager at that time.

Volunteer Management

Through the recruitment of a professional volunteer manager we have performed a full risk assessment of each role, implemented volunteer policies and training. We have received excellent support from volunteers and have noticed the improved contribution they provide through effective control and management.

Financial Management

Changes relating to the implementation of the minimum wage and workplace pension were never fully reflected into the pricing of the charity's boarding activities resulting in some loss-making activities in the previous financial year. The trustees also identified that improvements in cost control were necessary. This has been addressed with the recruitment of a part-time financial manager. Pricing increases were also implemented to ensure that all commercial activities are profitable.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Animal care staffing ratios

These have been improved by reviewing the ratio between staff and animals in our care. An intake strategy has been implemented that ensures we are able to provide the correct level of care per animal. Happy Landings will continue to find a solution for all animals in distress but will only accept them into our own facility if we have the staff capacity to enable a successful transition to a forever home. We will no longer maintain long term residents unless we are able to provide a high quality of life - keeping dogs in a kennel environment long term does not meet this standard. We will however help to find other solutions, if we are unable to accept an animal by, for instance, working with other rescues including St Giles Animal Rescue.

Euthanasia Policy

This is currently under review. However, Happy Landings will only consider this option if an animal is in pain or irreversible distress. Trustee approval will be required which will only be satisfied if all other options have been considered. The only exception will be when veterinary advice indicates that immediate action will reduce suffering. It will not be Happy Landings' policy to euthanise an animal simply because it cannot be re-homed.

By addressing key risks and policies we have been able to satisfy the requirements of the Association of Cats and Dogs Homes.

Achievements and Performance

Impact of COVID-19

Last year we reported that the Charity was identifying a significant reduction in boarding for the year and a total cancellation of Spring Half Term and Easter holiday bookings. This continued throughout the year and the Charity developed major cash flow issues. The Charity has made extensive use of Government provisions including furlough. Also, in February 2021 the Charity increased debt by successfully applying for a bounce back loan. This has ensured survival of operations during the third lockdown. Boarding activities have resumed and we have implemented a deposit system to improve cash flow and to enable us to support the boarding activity with additional staff, so as not to reduce rescue activities. However, the impact of the Pandemic is still a risk to the charity's future.

Rehoming Statistics

Rescue and boarding work continued during the year, with re-homing success stories for many of those animals that came through our gates into our care. In this financial year we re-homed 85 animals. This was down from the previous year due to the Pandemic, but rates have picked up again since 31 March.

As always, our thanks to staff and volunteers, to supporters and sponsors, and to the adopters who provide the Happy Endings to the Happy Landings stories.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Financial Review

Finance and cash flow remains a high priority for the Trustees.

While donations have increased over the year, we have seen a significant reduction in legacies. This is partly due to the delay in probate decisions due to the Pandemic as we have some legacies in the pipeline which did not emerge during the financial year under review. We continue to rely on boarding revenue for our largest source of income to supplement our charitable activities. Boarding income has dropped significantly resulting in an overall reduction of cash at year end. Post Pandemic we are in a strong position to grow this activity by offering new services including grooming. We hope to develop our online shop further and find other sources of commercial sponsorship. In line with the drop in rehoming numbers cited above Pandemic impact can be seen in the decline of adoptions revenue in this year's results.

The costs represent the dual running of the old and new kennels over a transition period. This has resulted in an increase in operating costs which will decrease now that the old kennel has been taken out of use.

Due to the restructuring, our average employee headcount has increased as we have recruited more part time employees. Management of cash flow is going to be a major challenge for 2021 to 2022 and we will be dependent on some boarding income for Summer 2021. Christmas and New Year will require very tight financial management with the hope that the Skiing season returns in 2022. This is a traditional high point for boarding and with our new kennel facility in full operation this will put Happy Landings in a strong position to gain additional income.

Cost management will also be a challenge. The new kennel is significantly larger than the old building and we anticipate increases in running costs, particularly rates and insurance expenses.

Plans for 2021 to 2022

During 2021 to 2022 we anticipate an increase in rescue numbers as people return to work. We are in a much stronger position to support the expected rise, but we also plan to support other animal charities by providing rescue accommodation.

The Charity needs to review its cattery and improve facilities as they are expensive to run and maintain. The rescue cattery is also very hot in summer, and its roof requires constant attention. It is planned to replace the building with a new facility sometime during the year.

The Trustees and staff will also look for new sources of funding to support its sustainability strategy, including support from industry. Maximising the income from our 5-star kennel will also help with funding with the objective of doubling the number of Dogs rescued. A closure of a major local animal welfare facility has resulted in a significant reduction in local rescue capacity. A local need to fill this capacity gap is required and with the completion of our new facility we aim to help resolve this issue.

As last year was a period of significant change for the Charity, the coming year will be focussed on consolidation and securing a stronger financial future.

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Public Benefit

The Charity exists to provide the benefit of care to unwanted or abused animals and, after such treatment and training as is required in each individual case, to find suitable adopters, supporting them and the animal to achieve a match beneficial to all parties. The ongoing local support (monetary and otherwise), rehoming statistics and the many letters, photos and emails received (see website) are the clearest evidence of the Charity's success. Further, Happy Landings aims to provide education and practical skills and training to the public in an effort to reduce the circumstances that lead to animal distress and increase the potential pleasure of companionship between animals and humans.

In looking to the future, the combination of a significant rise in pet ownership and the impact of a weaker economy are key issues that results in an increase in rejected pets that end up in rescue centres. Like other rescue centres Happy Landings is anticipating a significant increase in demand for its services during 2021.

Pet ownership has become a major environmental focus. The refuge is determined to reduce its Co2 emissions from pets and utilize products that are produced within carbon neutral facilities or by producers that utilize a recognized offset programme. Pet food is a major issue, and the charity will trial food from carbon neutral providers during 2021 and avoid food containing beef or dairy products. As the focus increases this may result in changes in people's attitude to keeping pets. The charity must adapt to this environmental need and adopt a leadership role in presenting a case for sustainable pet ownership by example.

Reserve Policy

The charity looks to have in general reserves sufficient funds to meet the costs of any emergency such as a building repair outside of insurance cover, and to pay staff redundancies/other debts if circumstances required closure. The income from boarding fluctuates seasonally but bookings are made sufficiently in advance that a 3-month informal review is considered adequate to monitor risk levels. The Managers and Treasurer carry out this informal review, and alert the Trustees to any concerns that arise.

A principle established by the Founder is that in the event of Happy Landings viability to continue failing, donations for specific purposes would be passed back to donors. The tangible resources would be sold, and the sums raised added to any funds held at the bank. After all matters of credit and debt are dealt with, the remainder would be passed on to such other animal welfare organisation(s) considered by the trustees to be best placed to meet the aims of Happy Landings and provide a continuing benefit to the community which has supported us over the years

Happy Landings Animal Rescue Centre

Year ended 31st March 2021

Report of the Trustees (continued)

Investment Policy

The charity looks to have in general reserves sufficient funds to meet the costs of any emergency such as a building repair outside of insurance cover, and to pay staff redundancies/other debts if circumstances required closure. The income from boarding fluctuates seasonally but bookings are made sufficiently in advance that a 3-month informal review is considered adequate to monitor risk levels. The Managers and Treasurer carry out this informal review and alert the Trustees to any concerns that arise.

Cash generated from operations has been held in bank deposits.

ON BEHALF OF THE BOARD:

Trustee: Ms Nicola Bulbeck
Interim Chair

Date: 02 November 2021

Happy Landings Animal Rescue Centre

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations & Legacies	1	185,273	-	185,273	345,630
Charitable Activities					
Boarding Income		16,290	-	16,290	64,965
Adoptions Income		7,901	-	7,901	25,200
Other Income		-	21,529	21,529	-
Other Trading Activities					
Raffles/Fundraising		862	-	862	981
Investment Income	2	23	-	23	191
Total Incoming Resources		210,349	21,529	231,878	436,968
Resources Expended					
Boarding activities		62,912	6,459	69,370	60,720
Charitable activities		144,200	12,917	157,117	142,302
Governance costs	3	23,281	2,153	25,434	21,997
Total Resources Expended		230,393	21,529	251,922	225,019
Net (outgoing)/incoming resources		(20,043)	-	(20,043)	211,949
Total funds brought forward		210,065	927,817	1,137,882	925,932
Balance transfers		(22,633)	22,633	-	-
Total funds carried forward		167,388	950,450	1,117,838	1,137,882

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Happy Landings Animal Rescue Centre

BALANCE SHEET

As at 31st March 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	6	1,249,656	1,227,536
Investments		6,340	6,340
		<u>1,255,996</u>	<u>1,233,876</u>
CURRENT ASSETS			
Debtors	7	5,722	23,070
Cash at Bank		101,856	86,984
		<u>107,578</u>	<u>110,054</u>
CREDITORS			
Amounts falling due within one year	8	(31,987)	(29,837)
NET CURRENT ASSETS		<u>75,591</u>	<u>80,217</u>
CREDITORS			
Amounts falling due after one year	9	(213,749)	(176,213)
NET ASSETS		<u>1,117,838</u>	<u>1,137,881</u>
FUNDS	10		
Unrestricted Funds		167,388	210,065
Restricted Funds		950,450	927,816
TOTAL FUNDS		<u>1,117,838</u>	<u>1,137,881</u>

The financial statements were approved by the Board of Trustees:

and were signed on its behalf by:

.....

Ms Nicola Bulbeck
Interim Chair

02 November 2021

Happy Landings Animal Rescue Centre

STATEMENT OF CASHFLOWS

For the year ended 31st March 2021

	Note	2021 £	2020 £
Cash Used in Operating Activities	11	(7,494)	159,315
Cash Flows from financing activities:			
Bounceback Loan proceeds		50,000	185,000
Mortgage Capital repaid		(5,000)	-
Cash Flows from investing activities:			
Investments in assets under construction		(22,634)	(369,870)
Change in cash & cash equivalents in the year		<u>14,872</u>	<u>(25,555)</u>
Cash & cash equivalents at the beginning of the year		86,984	112,539
Cash & cash equivalents at the end of the year		<u>101,856</u>	<u>86,984</u>

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlements, this income is included in incoming resources of restricted funds when receivable.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Allocation and Apportionment of Costs

The total support costs have been allocated on the basis of 60% to charitable activities, 30% to boarding costs and 10% to Business management/administration activities.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets. The principal annual rates used for this purpose are:

Freehold Land and Buildings	Nil
Plant and Machinery	10% reducing balance
Computer Equipment	20% straight line
Motor Vehicle and Horse Box	25% reducing balance

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Funds held by the Charity are either:

- Restricted – these are funds that can only be used for particular restricted purposes within the objects of the charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when the funds are specifically raised for particular restricted purposes
- Unrestricted – incoming resources on which there is no restriction or designation

1. DONATIONS & LEGACIES

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Donations	148,585	-	148,585	76,297
Income from Trusts	4,250	-	4,250	5,750
Legacies	32,438	-	32,438	263,584
	185,273	-	185,273	345,630

2. INVESTMENT INCOME

	2021 £	2020 £
Interest Received	23	104
Dividends Received	-	87
	23	191

3. GOVERNANCE COSTS

	Total 2021 £	Total 2020 £
Accountancy	1,728	1,844
Legal and Professional Fees	689	682
Support Costs	23,017	19,471
	25,434	21,997

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

4. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

The Trustees did not receive any reimbursed expenditure during the year (2020 - £Nil). No Trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2020 - £Nil).

5. STAFF COSTS

	2021 £	2020 £
Salaries and Wages	161,759	144,013
Employers National Insurance	4,205	3,481
Pension	2,285	1,916
	<u>168,248</u>	<u>149,410</u>
Average number of FTE employees in the year	<u>12</u>	<u>11</u>

6. TANGIBLE FIXED ASSETS

	Property £	Assets under construction £	Plant and Machinery £	Total £
Cost				
As at 1 st April 2020	294,585	927,816	30,079	1,252,480
Additions	-	22,634	-	22,634
As at 31 st March 2021	<u>294,585</u>	<u>950,450</u>	<u>30,079</u>	<u>1,275,113</u>
Depreciation				
As at 1 st April 2020	-	-	24,944	24,944
Charge for the period	-	-	514	514
As at 31 st March 2021	<u>-</u>	<u>-</u>	<u>25,458</u>	<u>25,458</u>
Net Book Value				
As at 31 st March 2021	<u>294,585</u>	<u>950,450</u>	<u>4,621</u>	<u>1,249,656</u>
As at 31 st March 2020	<u>294,585</u>	<u>927,816</u>	<u>5,135</u>	<u>1,227,536</u>

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

7. DEBTORS

	2021 £	2020 £
Prepayments	-	1,470
Trade debtors	2,136	-
VAT Repayable	3,586	21,601
Total	5,722	23,070

8. CREDITORS – Amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,425	16,289
PAYE	5,894	4,403
Accruals	417	357
Mortgage & bank loan	16,250	8,787
	31,987	29,837

9. CREDITORS – Amounts falling due after one year

Mortgage & bank loan	213,749	176,213
	213,749	176,213

10. FUNDS

	Balance at 1 st April 2020 £	Incoming £	Outgoing £	Transfers £	Balance at 31st March 2021 £
Unrestricted funds					
General fund	210,065	210,349	(230,393)	(22,633)	167,389
Restricted funds					
BARK Appeal/Kennels	927,817	-	-	22,633	950,450
HMRC CJRS Scheme	-	21,529	(21,529)	-	-
	927,817	21,529	(21,529)	22,633	950,450

Happy Landings Animal Rescue Centre

NOTES TO THE ACCOUNTS

For the year ended 31st March 2021

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (outgoing)/incoming resources	(20,043)	211,949
Adjustments for:		
Depreciation	514	571
(Increase)/decrease in debtors	17,348	5,058
Increase/(decrease) in creditors	(5,313)	(58,263)
Net Cash used in operating activities	(7,494)	159,315

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources				
Donations & Legacies				
Donations	148,585	-	148,585	76,297
Trust Income	4,250	-	4,250	5,750
Legacies	32,438	-	32,438	263,584
Charitable Activities				
Boarding Income	16,290	-	16,290	64,965
Adoptions Income	7,901	-	7,901	25,200
CJRS Grants	-	21,529	21,529	-
Investment Income	23	-	23	191
Other Trading Activities				
Raffles/Fundraising	862	-	862	981
Total Incoming Resources	210,349	21,529	231,878	436,968
Expenditure On:				
Boarding Activities				
Printing & Stationery	-	-	-	689
Advertising	320	-	320	1,618
Support Costs	62,591	6,459	69,050	58,413
Charitable Activities				
Animal Sundries & Cleaning	1,237	-	1,237	2,891
Animal Feed & Bedding	1,124	-	1,124	1,696
Animal Equipment	-	-	-	202
Vet Expenses	16,656	-	16,656	20,687
Support Costs	125,183	12,917	138,100	116,826

Happy Landings Animal Rescue Centre

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Business Management/Administration				
Accountancy	1,728	-	1,728	1,844
Legal & Professional Fees	689	-	689	682
Support Costs	20,864	2,153	23,017	19,471
Support Costs				
Wages	146,719	21,529	168,248	149,410
Rates & Water	6,771	-	6,771	1,840
Insurance	13,281	-	13,281	5,200
Interest	2,180	-	2,180	3,639
Light & Heat	11,962	-	11,962	9,748
Telephone	1,356	-	1,356	1,538
Postage, Stationery & Printing	477	-	477	2,309
Repairs & Maintenance	21,693	-	21,693	14,227
Sundries	488	-	488	2,752
Website	1,021	-	1,021	144
Travel & Vehicle Costs	2,177	-	2,177	3,333
Depreciation	514	-	514	571
Allocation of Support Costs	(208,638)	(21,529)	(230,167)	(194,710)
Total Resources Expended	230,393	21,529	251,922	225,019
Net deficit/surplus	(20,043)	-	(20,043)	211,949