

**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 £
<b>Incoming Resources</b>					
Donation & Legacies	1	174,618	0	174,618	185,273
<b>Charitable Activities</b>					
Boarding Income		43,984	0	43,984	16,290
Adoptions Income		20,030	0	20,030	7,901
<b>Other Trading Activities</b>					
Raffles/Fundraising		51	0	51	862
Investment Income	2	6	0	6	23
Other Income		3,494	4,279	7,773	21,529
<b>Total Incoming Resources</b>		<b>242,183</b>	<b>4,279</b>	<b>246,462</b>	<b>231,878</b>
<b>Resources Expended</b>					
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
<b>Total Resources Expended</b>		<b>270,401</b>	<b>4,279</b>	<b>274,680</b>	<b>251,921</b>
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
<b>Total funds carried forward</b>		<b>1,089,620</b>	<b>0</b>	<b>1,089,620</b>	<b>1,117,838</b>

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 £
<b>Fixed Assets</b>			
Tangible Assets	6	1,249,195	1,249,656
Investments		6,340	6,340
		<hr/> 1,255,535	<hr/> 1,255,996
<b>Current Assets</b>			
Debtors	7	2,816	5,722
Cash at Bank		63,351	101,856
		<hr/> 66,167	<hr/> 107,578
<b>Creditors</b>			
Amounts falling due within one year	8	(26,958)	(31,987)
		<hr/> 39,209	<hr/> 75,591
<b>Net Current Assets</b>			
<b>Creditors</b>			
Amounts falling due after one year	9	(205,123)	(213,749)
		<hr/> 1,089,621	<hr/> 1,117,838
<b>NET ASSETS</b>			
<b>Funds</b>	10		
Unrestricted Funds		1,089,621	167,388
<b>Restricted Funds</b>		0	950,450
		<hr/> 1,089,621	<hr/> 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 £
<b>Cash used in Operating Activities</b>	11	(29,879)	(7,494)
<b>Cash Flows from financing activities:</b>			
Bounceback Loan Proceeds		0	50,000
Mortgage Capital repaid		(6,957)	(5,000)
Bounceback Loan Capital repaid		(1,669)	0
<b>Cash Flows from investing activities:</b>			
Investments in assets under construction		0	(22,634)
<b>Change in cash &amp; cash equivalents in the year</b>		<u>(38,505)</u>	<u>14,872</u>
Cash & cash equivalents at the beginning of the year		101,856	86,984
<b>Cash &amp; cash equivalents at the end of the year</b>		<u><b>63,351</b></u>	<u><b>101,856</b></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

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

#### 2. INVESTMENT INCOME

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest Received	6	23
Dividends Received	0	0
	<hr/>	<hr/>
	6	23

#### 3. GOVERNANCE COSTS

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy	1,588	1,728
Legal and Professional	1,200	689
Support Costs	24,358	23,017
	<hr/>	<hr/>
	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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net Book Value</b>				
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
<b>Total</b>	<b>2,816</b>	<b>5,722</b>

### 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
<b>Total</b>	<b>26,958</b>	<b>3,1987</b>

### 9. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	2022	2021
Mortgage & bank loan	205,123	213,749
<b>Total</b>	<b>205,123</b>	<b>213,749</b>

### 10. FUNDS

	Balance at 1st April 2021 £	Incoming £	Outgoing £	Transfers £	Balance at 31st March 2022 £
<b>Unrestricted funds</b>					
General fund	167,389	242,183	(270,401)	950,450	1,089,621
<b>Restricted funds</b>					
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)
<b>Net Cash used in operating activities</b>	<b>(29,879)</b>	<b>(7,494)</b>

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

#### 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)

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