

**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: 23<sup>rd</sup> 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 £
<b>Incoming Resources</b>					
Donation & Legacies	1	167,982	0	167,982	134,667
<b>Charitable Activities</b>					
Boarding Income		145,464	0	145,464	122,004
Adoptions Income		18,638	0	18,638	21,504
<b>Other Trading Activities</b>					
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
<b>Total Incoming Resources</b>		<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
<b>Total Resources Expended</b>		<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
<b>Total funds carried forward</b>		<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 £
<b>Fixed Assets</b>			
Tangible Assets	6	1,351,277	1,248,806
Investments		6,340	6,340
		<hr/> 1,357,617	<hr/> 1,255,146
<b>Current Assets</b>			
Debtors	7	(32,469)	(24,219)
Cash at Bank		101,554	160,728
		<hr/> 69,085	<hr/> 136,509
<b>Creditors</b>			
Amounts falling due within one year	8	(44,878)	(42,641)
		<hr/> 24,207	<hr/> 93,868
<b>Net Current Assets</b>			
<b>Creditors</b>			
Amounts falling due after one year	9	(156,871)	(162,024)
		<hr/> 1,224,953	<hr/> 1,186,990
<b>NET ASSETS</b>			
<b>Funds</b>	10		
Unrestricted Funds		1,224,953	1,186,990
<b>Restricted Funds</b>		0	0
		<hr/> 1,224.953	<hr/> 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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

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

#### 3. GOVERNANCE COSTS

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net Book Value</b>				
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
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	1,186,860	344,603	(306,510)	0	1,224,953
<b>Restricted funds</b>					
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)
<b>Net Cash used in operating activities</b>	<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 £
<b>Incoming Resources</b>				
<b>Donations &amp; Legacies</b>				
Donations	68,140	0	68,140	106,167
Trust Income	0	0	0	0
Legacies	99,842	0	99,842	28,500
<b>Charitable Activities</b>				
Boarding Income	145,464	0	145,464	122,004
Adoptions Income	18,638	0	18,638	21,504
<b>Other Trading Activities</b>				
Other	7,141	0	7,414	0
Raffles/Fundraising	4,092	0	4,092	3,410
<b>Total Incoming Resources</b>	344,603	0	344,603	283,520
<b>Expenditure on:</b>				

## 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
<b>Total Resources Expended</b>	<b>306,510</b>	<b>0</b>	<b>306,510</b>	<b>285,016</b>
<b>Net deficit/surplus</b>	<b>38,093</b>	<b>0</b>	<b>38,093</b>	<b>(1,496)</b>