

**REGISTERED COMPANY NUMBER: NI611869 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NIC104929**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**NORTHERN IRELAND BATTERY HEN RESCUE**

M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**NORTHERN IRELAND BATTERY HEN RESCUE**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

---

# NORTHERN IRELAND BATTERY HEN RESCUE

## Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Our main aims and objectives, as set out in our governing documents, the Memorandum and Articles of Association are:

- To rescue battery and other hens from egg producing farms when the farms are depopulating and to find them homes where they can live a natural free range life
- To arrange veterinary treatment for any hens: and
- To look after and care for hens who are not rehomed in accordance with the point above on a temporary or permanent basis

Our aim is to educate the public on where their food comes from, allowing them to see the results of factory farming on the hens so that they can make an informed choice about what they choose to eat. To educate the public on how the welfare of animals is badly affected in an intensive farming situation and to show them the benefits to health, both mental and physical, that keeping a few hens as pets can provide.

#### Significant activities

During the 2022/23 we still had many of the 1500 hens in our care. This had a negative affect on out feed and travel costs.

We continue to have negative feedback on the insistence of a flock licence before rehoming from us, but we have stuck to our guns and gradually people are accepting and understanding the importance of it in helping to prevent Avian Flu from spreading due to unlicensed hen owners.

With the 1500 hens coming in we have had to put on hold any major works including the extension of the draining works, although we have a much improved drainage system as is and further works can be delayed for a year or so.

The grazing has held up well and the grass is now well taken and matured and even with allowing the waterfowl on it daily, we have managed to retain grass. We have now finished with the re grassing of our grazing areas and this has helped with some of our continued drainage issues.

Our A&E Portacabin is proving invaluable although space is a bit tight and we are having a bit of an issue with mice. The resident cats go in there at night and are just about keeping the mice under control.

We continued to move forward and secure more regular donations from our followers. We have found that Amazon, Ebay and Facebook have allowed us to raise funds more easily for specific projects

#### Plans for 2023-2024

1. To raise funds to complete the perimeter fence, raising it to 8ft all round
2. Complete second part of drainage
3. Reduce the number of hens and roosters that are being retained at the sanctuary

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

Northern Ireland Battery Hen Rescue (a company limited by guarantee) is a charitable company governed by its Memorandum and Articles of Association

---

# NORTHERN IRELAND BATTERY HEN RESCUE

## Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2023

---

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
NI611869 (Northern Ireland)

**Registered Charity number**  
NIC104929

**Registered office**  
The Nut House  
16 Nut Hill Road  
Moira  
BT67 0PH

**Trustees**  
The trustees who served the charity during the period were as follows:

Ms Barbara Mladek  
Ms Patricia Harbinson

**Independent Examiner**  
M.B.McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Approved by order of the board of trustees on 19 February 2024 and signed on its behalf by:



Barbara Mladek - Trustee

**Independent Examiner's Report to the Trustees of  
Northern Ireland Battery Hen Rescue**

---

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages four to ten.

**Respective responsibilities of charity trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Seamus McLernon

M.B. McGrady & Co  
Chartered Accountants  
Suite 2B  
Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

19 February 2024

**NORTHERN IRELAND BATTERY HEN RESCUE**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		28,021	-	28,021	28,058
<b>EXPENDITURE ON</b>					
Raising funds		22,190	-	22,190	18,667
Charitable activities					
General		12,520	-	12,520	10,094
<b>Total</b>		<u>34,710</u>	<u>-</u>	<u>34,710</u>	<u>28,761</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,689)	-	(6,689)	(703)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,421	-	2,421	3,124
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(4,268)</u></u>	<u><u>-</u></u>	<u><u>(4,268)</u></u>	<u><u>2,421</u></u>

The notes form part of these financial statements

NORTHERN IRELAND BATTERY HEN RESCUE

Balance Sheet  
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	3,366	-	3,366	5,312
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		1,362	-	1,362	4,132
<b>CREDITORS</b>					
Amounts falling due within one year	6	(8,996)	-	(8,996)	(7,023)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>(7,634)</u>	<u>-</u>	<u>(7,634)</u>	<u>(2,891)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>(4,268)</u>	<u>-</u>	<u>(4,268)</u>	<u>2,421</u>
<b>NET ASSETS</b>					
		<u>(4,268)</u>	<u>-</u>	<u>(4,268)</u>	<u>2,421</u>
<b>FUNDS</b>					
Unrestricted funds	8			<u>(4,268)</u>	<u>2,421</u>
<b>TOTAL FUNDS</b>					
				<u>(4,268)</u>	<u>2,421</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 February 2024 and were signed on its behalf by:

Barbara Mladek - Trustee

The notes form part of these financial statements

# NORTHERN IRELAND BATTERY HEN RESCUE

## Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2023

---

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Van	- 20% on cost

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>2,205</u>	<u>2,166</u>

## NORTHERN IRELAND BATTERY HEN RESCUE

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2023

---

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	28,058	-	28,058
<b>EXPENDITURE ON</b>			
Raising funds	18,667	-	18,667
Charitable activities			
General	10,094	-	10,094
<b>Total</b>	<u>28,761</u>	<u>-</u>	<u>28,761</u>
<b>NET INCOME/(EXPENDITURE)</b>	(703)	-	(703)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	3,124	-	3,124
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,421</u>	<u>-</u>	<u>2,421</u>

**NORTHERN IRELAND BATTERY HEN RESCUE**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Van £	Totals £
<b>COST</b>			
At 1 April 2022	2,514	9,150	11,664
Additions	259	-	259
	<u>2,773</u>	<u>9,150</u>	<u>11,923</u>
At 31 March 2023	2,773	9,150	11,923
<b>DEPRECIATION</b>			
At 1 April 2022	862	5,490	6,352
Charge for year	375	1,830	2,205
	<u>1,237</u>	<u>7,320</u>	<u>8,557</u>
At 31 March 2023	1,237	7,320	8,557
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>1,536</u>	<u>1,830</u>	<u>3,366</u>
At 31 March 2022	<u>1,652</u>	<u>3,660</u>	<u>5,312</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23 £	31/3/22 £
Bank loans and overdrafts (see note 7)	246	-
Trade creditors	269	-
Other creditors	7,028	5,630
Accruals and deferred income	1,453	1,393
	<u>8,996</u>	<u>7,023</u>

**7. LOANS**

An analysis of the maturity of loans is given below:

	31/3/23 £	31/3/22 £
Amounts falling due within one year on demand:		
Bank overdrafts	246	-
	<u>246</u>	<u>-</u>

NORTHERN IRELAND BATTERY HEN RESCUE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023

8. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	2,421	(6,689)	(4,268)
<b>TOTAL FUNDS</b>	<u>2,421</u>	<u>(6,689)</u>	<u>(4,268)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,021	(34,710)	(6,689)
<b>TOTAL FUNDS</b>	<u>28,021</u>	<u>(34,710)</u>	<u>(6,689)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	3,124	(703)	2,421
<b>TOTAL FUNDS</b>	<u>3,124</u>	<u>(703)</u>	<u>2,421</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,058	(28,761)	(703)
<b>TOTAL FUNDS</b>	<u>28,058</u>	<u>(28,761)</u>	<u>(703)</u>

**NORTHERN IRELAND BATTERY HEN RESCUE**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	3,124	(7,392)	(4,268)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>3,124</u>	<u>(7,392)</u>	<u>(4,268)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,079	(63,471)	(7,392)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>56,079</u>	<u>(63,471)</u>	<u>(7,392)</u>

**9. RELATED PARTY DISCLOSURES**

The Other Creditors figure of £7,028 (2022:£1,830) represents a loan from Barbara Mladek, a director/trustee of the company.