

REGISTERED COMPANY NUMBER: NI611869 (Northern Ireland)
REGISTERED CHARITY NUMBER: 104929

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
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 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11

NORTHERN IRELAND BATTERY HEN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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:

- o 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
- o To arrange veterinary treatment for any hens: and
- o 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 2020/2021 year we continued to finish renovations to the rescue centre areas and to the perimeter fence. Our facility to have a specific area, albeit small, to take in hens and roosters to an area that they can be isolated for 28 days from the remainder of the hens has been invaluable, and has been an important improvement for us in light of the ongoing outbreaks of Avian Flu and the number of roosters being dumped is increasing.

We have had some 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 completion of the first stage of our drainage last year, we are still raising funds to complete phase 2. With phase 1 completed we have seen a remarkable improvement in the grazing areas and even though we had a terrible winter, we have managed to maintain the grass area at the back for the hens. The area remains closed to the waterfowl during winter as they churn up the mud with their wet feet. But on dry days we allow them short periods to graze.

We now have a portacabin as a designated office and A&E. It's also being used as a quarantine area for some of the incoming roosters.

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.

FUTURE PLANS

Plans for 2021/22

- o To raise funds to complete the perimeter fence, raising it to 8ft all round
- o Complete second part of drainage
- o We anticipate 2021/22 to be the final part of our larger expenses and once completed we hope to free up time for more educational purposes

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 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI611869 (Northern Ireland)

Registered Charity number
104929

Registered office
The Nut House
16 Nut Hill Road
Moirá
Co. Armagh
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 22 December 2021 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 2021, which are set out on pages 4 to 11.

Respective responsibilities of charity trustees and examiner

As the charity's trustees 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 (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

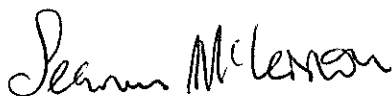
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

Independent examiner's statement

I have completed my examination and confirm that no matter has come to my attention, which gives me cause to believe:

- that accounting records were not kept as required by section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- 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 (FRS 102);
- that there is further information needed for a proper understanding of the accounts to be reached.

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



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

22 December 2021

NORTHERN IRELAND BATTERY HEN RESCUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,151	-	23,151	35,620
Investment income	2	-	-	-	1
Total		23,151	-	23,151	35,621
EXPENDITURE ON					
Raising funds		25,272	-	25,272	30,962
NET INCOME/(EXPENDITURE)		(2,121)	-	(2,121)	4,659
RECONCILIATION OF FUNDS					
Total funds brought forward		5,245	-	5,245	586
TOTAL FUNDS CARRIED FORWARD		3,124	-	3,124	5,245

The notes form part of these financial statements

NORTHERN IRELAND BATTERY HEN RESCUE

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	6	6,918	-	6,918	7,320
CURRENT ASSETS					
Debtors	7	-	-	-	43
Cash at bank and in hand		1,754	-	1,754	4,702
		<u>1,754</u>	<u>-</u>	<u>1,754</u>	<u>4,745</u>
CREDITORS					
Amounts falling due within one year	8	(5,548)	-	(5,548)	(6,820)
		<u>(5,548)</u>	<u>-</u>	<u>(5,548)</u>	<u>(6,820)</u>
NET CURRENT ASSETS					
		<u>(3,794)</u>	<u>-</u>	<u>(3,794)</u>	<u>(2,075)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,124</u>	<u>-</u>	<u>3,124</u>	<u>5,245</u>
NET ASSETS					
		<u>3,124</u>	<u>-</u>	<u>3,124</u>	<u>5,245</u>
FUNDS					
Unrestricted funds	9			<u>3,124</u>	<u>5,245</u>
TOTAL FUNDS					
				<u>3,124</u>	<u>5,245</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

NORTHERN IRELAND BATTERY HEN RESCUE

BALANCE SHEET - continued
31 MARCH 2021

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 22 December 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Barbara Mladek', written in a cursive style.

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 2021

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. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Interest receivable - trading	-	1
	<u> </u>	<u> </u>

NORTHERN IRELAND BATTERY HEN RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	<u>2,082</u>	<u>1,857</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,620	-	35,620
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	35,621	-	35,621
EXPENDITURE ON			
Raising funds	30,962	-	30,962
NET INCOME	<u>4,659</u>	<u>-</u>	<u>4,659</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	586	-	586
TOTAL FUNDS CARRIED FORWARD	<u>5,245</u>	<u>-</u>	<u>5,245</u>

NORTHERN IRELAND BATTERY HEN RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Van £	Totals £
COST			
At 1 April 2020	274	9,150	9,424
Additions	1,680	-	1,680
At 31 March 2021	<u>1,954</u>	<u>9,150</u>	<u>11,104</u>
DEPRECIATION			
At 1 April 2020	274	1,830	2,104
Charge for year	252	1,830	2,082
At 31 March 2021	<u>526</u>	<u>3,660</u>	<u>4,186</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,428</u>	<u>5,490</u>	<u>6,918</u>
At 31 March 2020	<u>-</u>	<u>7,320</u>	<u>7,320</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Other debtors	-	43

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Other creditors	4,203	5,500
Accruals and deferred income	1,345	1,320
	<u>5,548</u>	<u>6,820</u>

9. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	5,245	(2,121)	3,124
TOTAL FUNDS	<u>5,245</u>	<u>(2,121)</u>	<u>3,124</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,151	(25,272)	(2,121)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>23,151</u>	<u>(25,272)</u>	<u>(2,121)</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	586	4,659	5,245
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>586</u>	<u>4,659</u>	<u>5,245</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,621	(30,962)	4,659
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,621</u>	<u>(30,962)</u>	<u>4,659</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	586	2,538	3,124
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>586</u>	<u>2,538</u>	<u>3,124</u>

NORTHERN IRELAND BATTERY HEN RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	58,772	(56,234)	2,538
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,772</u>	<u>(56,234)</u>	<u>2,538</u>

10. RELATED PARTY DISCLOSURES

The Other Creditors figure of £4,203 (2020:£5,500) represents a loan from Barbara Mladek, a director/trustee of the company.