

HULL ANIMAL WELFARE TRUST

England & Wales · Charity number 1003998

Details

Status Registered

Legal form Trust

Registered 1991-08-23

Register [View on the Charity Commission register](#)

Contact

Address 32 Church Lane
Pattingham
Hull
HU12 0RJ

Phone 01904 630783

Website www.hullanimalwelfare.co.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF ANIMALS WHO ARE IN NEED OF CARE AND ATTENTION.

Activities: To relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill treated animals and to find suitable permanent homes for such animals.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- East Riding Of Yorkshire
- Kingston Upon Hull City
- North East Lincolnshire
- North Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£836,731	£683,852	£1,584,329	15
2024-05-31	£926,806	£635,181	£1,431,450	14
2023-05-31	£730,860	£574,921	£1,139,825	14
2022-05-31	£290,000	£506,974	-	-
2021-05-31	£659,937	£409,829	£1,200,860	12

Trustees

Name	Role	Appointed
SUE SEWELL	Chair	
JANE HARPER		
Katherine Batch		2022-06-27
Patrick Allan Sewell		2026-01-19
Stephen Parnaby OBE		2019-07-22

HULL ANIMAL WELFARE TRUST

England & Wales - Charity number 1003998

Accounts

Charity Number: 1003998

Hull Animal Welfare Trust

Trustees' Annual Report and Financial Statements

for the year ended 31 May 2025

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

Chair

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Registered Office

32 Church Lane
Patrington
Hull
HU12 0RJ

Independent Examiner

Jessica Lawrence
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers

HSBC Bank plc
3-4 Jameson Street
Hull
HU1 3JX

National Westminster Bank Plc
250 Bishopsgate
London
EC2M 4AA

Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

32 Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the year and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

The charity information page forms part of this report.

Charitable Objectives and Activities

The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill-treated animals and to find suitable permanent homes for such animals.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long-term objectives remain the same and, as always, our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Financial review

The Charity's total income for the year was £836,731 (2024: £926,806) with net income for the year of £152,879 (2024: net income of £291,625). Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year-end stand at £1,185,015 (2024: £1,004,562).

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months' forward unrestricted expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £50,000. The level of free reserves at 31 May 2025 is £1,031,789 (2024: £833,221), which equates to around 21 months' (2024 - 16 months') forward expenditure.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising have been received in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Achievements and performance

As with all animal rescues, the last 5 years has seen us all overwhelmed with the numbers of animals coming through our doors and the increasingly lengthy waiting lists of animals needing to come in for rehoming. Many come in via the dog wardens when owners simply dump them, not caring about the outcome, and in the case of cats, seemingly the most disposable pet, just closing the door on them and hoping someone else will feed them.

We've dealt with the sad fall-out from attempts at pet ownership during covid. We've dealt with the tragic consequences of the xl bully ban for which we are still picking up the pieces here and there, but we HAVE dealt with these crises and we have survived to take on another busy year. Thanks to our dedicated staff led by our inspirational CEO, Holly. She has really come into her own during these testing times, constantly looking at ways to enrich the lives of the animals in our care and always thinking of new ideas to raise awareness and promote our aims and ambitions. She does this with the support of her 2 back to back duty managers, 4 other full time staff, 5 part-time staff and our vet and veterinary nurse.

Once again this year, we have seen the effects of the ongoing cost of living crisis and the squeeze on family budgets, forcing people to cut back on, and prioritise, their domestic spending, often at the reluctant expense of the family pet. This has had a two-fold effect on us because not only are people having to make the difficult decisions to give up their pet but nor are as many coming forward to offer homes to pets because they are fearful of the costs, particularly vets bills, which have increased by approximately 50% since 2020, mainly due to the huge upsurge in corporate ownership of smaller once independent practices allegedly encouraging vets to hit certain treatment targets. While this is all for the benefit of the animal no doubt, these factors in turn push up pet insurance premiums and so it goes on...a vicious circle of increases that is fuelling the ever increasing rise in pet abandonment and neglect, with East Yorkshire experiencing one of the highest increases in the country, with winter surges soaring by 74%

The knock-on effect to all this means that more and more of the animals coming in have health issues, which in many cases is why they have either been given up to us, or found themselves in the stray system. We still work with both the Hull and East Riding dog wardens and very few incoming dogs are genuine "got lost" strays with 90% remaining unclaimed. We have transferred 47 unclaimed dogs from the dog warden block to the HAWT kennels this period and rehomed 167 from our own kennels. Holly then finds places with other rescues through her extensive network of contacts, to place remaining unclaimed dogs to give them a chance to find a happy future elsewhere.

We are so fortunate to have our own vet which has made a dramatic difference not just to our own veterinary bills, because we now only outsource complex procedures, but we can help smaller rescues with otherwise costly routine procedures, like spaying and castrates and dental work for both dogs and cats and small animals. We all have the same aim ultimately, so having a good relationship with other rescues is hugely important and beneficial to all, although one particular case, Ralph, came to us from a rescue that had closed down and we discovered one of his legs was so badly fractured it had to be amputated. He will now be joining the long-term resident group who live at the shelter for different reasons due to his more cranky nature...he's very happy with us but too particular about who he does and doesn't like, to risk rehoming, but we never say never! And then came Ivy. A little Frenchie with multiple health problems who had had a string of homes before she came to us, to the point where she was almost emotionally detached. She struggled to walk, such was her muscle weakness and she wasn't expected to live for more than a few months so rehoming didn't seem an option. Then came forward one of our trustees who stoically decided to give Ivy, at the very least, a happy last Christmas. However, such is the incredible bond between them, together with the love and care she is receiving, that Ivy zoomed into 2025, defying all the odds, and is living her best life, despite her physical challenges.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Achievements and performance (continued)

This is what rescue is all about and we strive for as many happy stories as we can find otherwise the sad ones would pull us down. The cattery has been at capacity but rehoming here too has been slower this year, but it's preferable that people think carefully before taking on any animal, than having to bring them back. We have rehomed 197 cats and kittens in all this year, but we know there are so many that need to come in. People post on social media about kittens in gardens and pregnant mothers etc but when you make contact to offer a trap or to help they don't get back to you and it is so upsetting and frustrating, because even if we cannot take them there and then, there are many other ways we can help in the meantime with vaccinating, neutering and food. We have helped neutering many feral colonies this period and have some very positive plans to do more regarding neutering programmes in the future.

And lastly, but by no means least, we have our wonderful rabbit fosterers who are as ever full to the brim with desperate bunnies, rehoming as best they can, but until the wider world get the message about how not to keep a rabbit, and how much it actually costs, with all the new and necessary vaccines to give a rabbit a happy quality of life, good homes are few and far between, and they are safer in foster care. Vets generally are in agreement that rabbits are the most neglected and misunderstood of domestic pets, and old beliefs really do die hard.

We continue to pay tribute to our loyal volunteers and supporters who cover so many aspects of charity life, manning our reception, helping with the animals at the shelter, in the office, assisting with the smooth running and presentation of our charity shops , and fund raising behind the scenes and at our events, not forgetting our selfless fosterers who come to the rescue when a particular dog, cat or small animal can't be cared for at the shelter for a special reason. We thank and appreciate each and every one of you.

We are so grateful for all the kindness and generosity shown by the public even when so many individuals and businesses are struggling....we still receive amazing donations of money and food, and we are humbled by the legacies we receive that empower us to look to the future and plan to protect and secure the trust's long term security because such is the state of the world, animal rescue has never had a bigger role to play.

This report was approved by the Trustees and signed on their behalf by:

Signed by:

.....19D83DD806D441F...
Mrs Jane Harper

Trustee

20 February 2026
.....
Date

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of Hull Animal Welfare Trust for the year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Hull Animal Welfare Trust for the year ended 31 May 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Signed by:

7523F15D661443E...
Jessica Lawrence
Azets Audit Services Limited

23 February 2026
.....

12 King Street
Leeds
LS1 2HL

Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2025

	Notes	Unrestricted funds	Designated property fund	Restricted fund	Total 2025	Total 2024
		£	£		£	£
Income from:						
Donations and legacies	2	608,118	-	-	608,118	754,559
Grants	3	-	-	3,817	3,817	-
Other trading activities:						
- Shop income		94,053	-	-	94,053	76,890
- Fundraising activities		17,529	-	-	17,529	4,889
- Rental income		25,051	-	-	25,051	23,584
- Other income		73,256	-	-	73,256	55,882
Investment income:						
- Bank interest	4	14,907	-	-	14,907	11,002
Total income		832,914	-	3,817	836,731	926,806
Expenditure on:						
Raising funds	5	24,216	-	-	24,216	21,056
Charitable activities	6	628,245	26,183	5,208	659,636	614,125
Total expenditure		652,461	26,183	5,208	683,852	635,181
Net income/(expenditure) and net movement in funds		180,453	(26,183)	(1,391)	152,879	291,625
Funds brought forward	12	1,004,562	403,628	23,260	1,431,450	1,139,825
Funds carried forward	12	1,185,015	377,445	21,869	1,584,329	1,431,450

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

A fully detailed comparative statement of financial activities is shown at note 17.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	8	552,540		598,229	
Current assets					
Stocks		1,000		1,000	
Debtors	9	40,381		31,714	
Cash at bank and in hand		1,036,508		823,912	
			1,077,889		856,626
Creditors: amounts falling due within one year	10	(46,100)		(23,405)	
Net current assets		1,031,789		833,221	
Net assets		1,584,329		1,431,450	
Funds of the charity:					
Unrestricted					
General	12	1,185,015		1,004,562	
Designated	12	377,445		403,628	
			1,562,460		1,408,190
Restricted		21,869		23,260	
Total funds	12	1,584,329		1,431,450	

21 February 2026

The financial statements were approved by the Trustees on and signed on their behalf by:

Signed by:

 19D83DD806D441F.....
 Mrs Jane Harper
Trustee

Signed by:

 E0B312E0D51F4DA.....
 Mrs Sue Sewell
Chair

The notes on pages 11 to 22 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	16	216,140	333,273
Investing activities			
Purchase of tangible fixed assets		(18,451)	(12,644)
Interest received		14,907	11,002
Net cash used by investing activities		(3,544)	(1,642)
Net increase in cash and cash equivalents		212,596	331,631
Cash and cash equivalents at beginning of year		823,912	492,281
Cash and cash equivalents at end of year		1,036,508	823,912

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991 and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. The Trustees believe on balance that they have sufficient resources to enable the charity to continue for a period of at least one year from the date of approval of the financial statements. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the statement of financial activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the charity is not aware of any potential challenge to the estate.

Income from second hand goods donated for sale is recognised at point of sale.

Income from government grants and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.5 Expenditure

Expenditure is included in the statement of financial activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.6 Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4%-10% Straight line
Property improvements	20% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.10 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund – this is the net book value of the Animal Welfare Centre. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

Restricted funds – these 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 restricted purposes.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.14 Stock

New goods for retail are measured at cost. Stock also includes pet consumables held related to the care and wellbeing of animals. The value of goods donated for sale in the charity's shops is recognised upon sale as it is impractical to estimate their fair value to include them on the balance sheet.

1.15 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.16 Critical accounting estimates and judgements

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

2. Donations and legacies

	2025	2024
	£	£
Donations	206,039	213,918
Legacies	402,079	540,641
	608,118	754,559

During the year there were no restricted donations or legacies (2024 - none).

3. Income from grants

	2025	2024
	£	£
Hull City Council grant	3,817	-

4. Income from investments

	2025	2024
	£	£
Interest on UK cash deposits	14,907	11,002

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

5. Expenditure on raising funds

	2025 £	2024 £
Cost of generating funds:		
- Shop rent and rates	16,500	12,400
Support costs:		
- Advertising	600	1,871
- Printing, postage and stationery	1,364	1,583
- Telephone	692	719
- Equipment hire	1,099	1,058
- Light and heat	360	391
- Bank charges	62	72
- Sundry expenses	1,047	775
- Accountancy and payroll fees paid to the Independent Examiner	2,492	2,187
	24,216	21,056

All expenditure on raising funds in the current and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £400 (2024 - £380).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

6. Expenditure on charitable activities

	2025 £	2024 £
Charitable activities:		
- Staff costs (Note 7)	373,340	335,312
- Veterinary fees	74,028	81,703
- Animal food	15,739	14,267
- Kennel costs	19,607	16,822
- Rabbit bedding and food	6,565	9,349
Support costs:		
- Advertising	900	2,807
- Motor expenses	2,995	2,166
- Printing, postage and stationery	5,455	6,333
- Telephone	2,766	2,875
- Equipment hire	4,394	4,231
- Repairs and renewals	8,503	4,608
- Light and heat	17,658	19,153
- Cleaning	2,203	1,671
- Insurance	17,254	15,950
- Shop rent and rates	13,819	11,795
- Sundry expenses	19,898	14,724
- Bank charges	249	287
- Depreciation	64,140	61,323
- Staff training	156	-
- Accountancy and payroll fees paid to the Independent Examiner	9,967	8,749
	659,636	614,125

Included within accountancy and payroll fees is an allocation of the Independent Examination fee of £1,600 (2024 - £1,520).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

7. Employment costs

Staff costs comprise:	2025 £	2024 £
Wages and salaries	342,168	308,597
Employer's National Insurance	23,769	20,271
Pension costs	7,403	6,444
	373,340	335,312

The Charity had 15 employees during the year under review (2024 – 15).

No employees received remuneration in excess of £60,000 (2024 – no employees).

The charity considers the Chief Executive Officer to be the key management of the charity.

Aggregate employee benefits received by key management personnel was £48,317 (2024: £44,417).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

8. Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 June 2024	1,238,939	36,763	59,847	25,394	1,360,943
Additions	16,156	-	2,295	-	18,451
At 31 May 2025	1,255,095	36,763	62,142	25,394	1,379,394
Depreciation					
As at 1 June 2024	678,220	9,803	54,527	20,164	762,714
Charge in the year	52,157	7,352	3,323	1,308	64,140
As at 31 May 2025	730,377	17,155	57,850	21,472	826,854
Net book values					
At 31 May 2025	524,718	19,608	4,292	3,922	552,540
At 31 May 2024	560,719	26,960	5,320	5,230	598,229

Included within land and buildings is land to the estimated cost of £4,000 (2024 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

9. Debtors

	2025	2024
	£	£
Trade debtors	13,395	11,426
Prepayments and accrued income	2,303	9,190
VAT recoverable	10,583	10,098
Other debtors	14,000	1,000
	40,381	31,714

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,568	8,860
Accruals and other creditors	15,151	13,875
Tax and social security	4,381	670
	46,100	23,405

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Less than one year	9,616	11,135
2-5 years	8,776	18,392
	18,392	29,527

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

12. Movement in funds

As at 31 May 2025	Balance 1 June 2024	Income	Expenditure	Balance 31 May 2025
	£	£	£	£
Unrestricted funds:				
Designated property fund	403,628	-	(26,183)	377,445
General funds	1,004,562	832,914	(652,461)	1,185,015
Total unrestricted funds	1,408,190	832,914	(678,644)	1,562,460
Hull City council	-	3,817	(223)	3,594
Pets at Home	23,260	-	(4,985)	18,275
Total restricted funds	23,260	3,817	(5,208)	21,869
Total	1,431,450	836,731	(683,852)	1,584,329

As at 31 May 2024	Balance 1 June 2023	Income	Expenditure	Balance 31 May 2024
	£	£	£	£
Unrestricted funds:				
Designated property fund	429,811	-	(26,183)	403,628
General funds	682,960	926,806	(605,204)	1,004,562
Total unrestricted funds	1,112,771	926,806	(631,387)	1,408,190
Pets at Home	27,054	-	(3,794)	23,260
Total restricted funds	27,054	-	(3,794)	23,260
Total	1,139,825	926,806	(635,181)	1,431,450

Designated funds

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

Restricted funds

Pets at Home grant

Grant awarded by Pets at Home to support the funding of a new veterinary clinic which will allow for animals to be treated on-site.

Hull City Council grant

Grant awarded by Hull City Council for the improvement of the kennelling facilities.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

13. Analysis of net assets between funds

Current year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	153,226	377,445	21,869	552,540
Current assets	1,077,889	-	-	1,077,889
Current liabilities	(46,100)	-	-	(46,100)
Total net assets at 31 May 2025	1,185,015	377,445	21,869	1,584,329
Prior year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	171,341	403,628	23,260	598,229
Current assets	856,626	-	-	856,626
Current liabilities	(23,405)	-	-	(23,405)
Total net assets at 31 May 2024	1,004,562	403,628	23,260	1,431,450

14. Capital commitments

At 31 May 2025 there were no capital commitments (2024 - none).

15. Related party transactions

Sewell Facilities Management Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance, building and repair services totalling £18,935 (2024 - £16,059).

At the year end £12,987 was owed to Sewell Facilities Management Limited (2024: £5,816).

16. Cash generated from operations

	2025 £	2024 £
Surplus for the year	152,879	291,625
<i>Adjustments for:</i>		
Investment income	(14,907)	(11,002)
Depreciation of tangible fixed assets	64,140	61,323
(Increase) in stock	-	(600)
(Increase)/decrease in debtors	(8,667)	7,469
Increase in creditors	22,695	(15,542)
Cash generated from operations	216,140	333,273

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

17. Comparative Statement of Financial Activities

	Unrestricted funds	Designated property fund	Restricted fund	Total 2024
	£	£		£
Income from:				
Donations and legacies	754,559	-	-	754,559
Grants	-	-	-	-
Other trading activities:				
- Shop income	76,890	-	-	76,890
- Fundraising activities	4,889	-	-	4,889
- Rental income	23,584	-	-	23,584
- Other income	55,882	-	-	55,882
Investment income:				
- Bank interest	11,002	-	-	11,002
Total income	926,806	-	-	926,806
Expenditure on:				
Raising funds	21,056	-	-	21,056
Charitable activities	584,148	26,183	3,794	614,125
Total expenditure	605,204	26,183	3,794	635,181
Net income/(expenditure) and net movement in funds	321,602	(26,183)	(3,794)	291,625
Funds brought forward	682,960	429,811	27,054	1,139,825
Funds carried forward	1,004,562	403,628	23,260	1,431,450

HULL ANIMAL WELFARE TRUST

England & Wales - Charity number 1003998

Accounts

Charity Number: 1003998

Hull Animal Welfare Trust

**Trustees' Annual Report and Financial Statements
for the year ended 31 May 2024**

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

Chair

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Registered Office

32 Church Lane
Patrinton
Hull
HU12 0RJ

Independent Examiner

Alan Sidebottom FCA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

HSBC Bank plc
3-4 Jameson Street
Hull
HU1 3JX

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2024

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

32 Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the year and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

The charity information page forms part of this report.

Charitable Objectives and Activities

The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill-treated animals and to find suitable permanent homes for such animals.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long-term objectives remain the same and, as always, our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2024

Financial review

The Charity's total income for the year was £926,806 (2023: £730,860) with net income for the year of £291,625 (2023: net income of £155,939). Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year-end stand at £1,004,562 (2023: £682,960).

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months' forward unrestricted expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £51,000. The level of free reserves at 31 May 2024 is £833,221 (2023: £492,917), which equates to around 16 months' (2023 - 12 months') forward expenditure.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising have been received in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2024

Achievements and performance

This has been a particularly challenging and stressful year for all involved as the full and traumatic implications of the controversial XL Bully ban really started to impact the world of rescue.

Our CEO Holly, with the support of her 2 back-to-back duty managers, working with 4 other full-time and 6 part-time staff, steered our charity through some of the toughest months we have experienced since the pandemic.

The ban caused a huge panic in the dog world which saw many bewildered, beautiful dogs being abandoned through no behavioural fault of their own, many having been used for breeding for all the wrong reasons by all the wrong people. There was fear among many genuine loving owners who found themselves struggling to afford the expensive and complex requirements suddenly thrust upon them to meet the compliance with the new law that would hopefully enable them to keep their pets. We were inundated with calls for help and advice and we helped with spaying and castrating these dogs and assisted their owners with the new registration procedures and use of muzzles.

The really sad fact that became so apparent in all of this is that the fault rarely lies with the dog and that it is a certain type of owner who wants a dog with a specific image and who treats the dog accordingly. We have seen this with Rottweilers to name but one breed and there will be others in the future, as they all get tarred with the same brush. The XL Bully isn't even a specific breed, it is a "type" where interpretation and identification is mainly down to either the dog warden or the police, and it is possible for 2 dogs in the same litter to be positively and negatively identified, so in some case decisions can be ambiguous.

We dealt with this unfolding situation the best we could with all its limitations and rehomed those that we could right up to the deadline, the last one being a delightful XL Bully girl called Ellie who found her forever home with a lovely veterinary nurse literally at the 11th hour when we had nearly given up hope. What a happy ending that was, because our staff had been profoundly affected with so many healthy, non-problematic dogs having to be put to sleep.

Having our own vet who now works 3 days a week due to her increased work load, has already proved invaluable, enabling us to help so many more animals, not just those at the shelter but many from struggling smaller rescues.

We do still outsource some more complex procedures and cases needing longer hospitalisation though. For example, for the first time in years, we have had a virulent outbreak of Parvovirus which saw some dogs requiring intensive veterinary care off-site, including some young puppies who needed 24 hour treatment. Fortunately, they all went on to make a good recovery.

We now work with both the Hull City Council and East Riding dog wardens who occupy separate, dedicated kennel blocks on our site so as not to impact those coming into our rescue by other means. Holly is proactive in ensuring that if the strays are not claimed within the statutory 7 days, they can either transfer to our kennel blocks for rehoming if we have space, or she finds places for them with another appropriate rescue. During the year she has found 126 unclaimed dogs places with like-minded rescues (often driving them whatever distance is required to ensure their safety) and we have taken in 39 strays under the HAWT umbrella. In total we have rehomed 299 dogs during this year.

We still have our long-term residents of course, whose unpredictable natures or disabilities make rehoming them too risky. They enjoy as good a life as possible at the shelter and love the staff. We have just had a huge log cabin built to give all the dogs an alternative indoor play and enrichment area for when the weather is too cold and wet for play in the paddock, or on rarer occasions, too hot in the summer. We are always striving to improve their lives wherever possible.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2024

Achievements and performance (continued)

Pet abandonment is up by 46% in our area, and animal neglect by 26%. This is partly due to the surge in pet ownership during the pandemic, but mainly due to the increasing financial hardships as a result of soaring living costs. Animal rescue centres across the board realise this problem is sadly going to get worse as people find they simply cannot cope with the increased cost of pet ownership on top of their own cost of living crisis.

Some cat rescues have been forced to close their doors to new arrivals as they are overwhelmed, with cat abandonment being at an all-time high. While we have managed to rehome over 300 cats and kittens this year, this is just the tip of the iceberg. We continue to trap and neuter feral cats where we are made aware of an issue and we work with other cat rescues with our vet neutering, vaccinating and performing dentals, all of which are otherwise so costly.

Nurturing good relationships with other trusted rescues is an integral part of our ethos. After all we are all seeking the best possible outcome for the animals that only have us as their voice.

Our wonderful rabbit foster homes continue to be at capacity and beyond, with spare bedrooms being taken over by desperate bunnies, with nowhere else for them to go. Despite 12 being rehomed this year, the majority live out their remaining lives in care. As we say each year, it is an ongoing situation with still too many people thinking having a rabbit is the cheap and easy pet of choice, to be stuck in a hutch and fed by the children when they remember. Too many are let loose in the countryside to fend for themselves when they are no longer wanted or develop health issues, or worse still, dumped in other gardens. Rabbits are such social animals and very high maintenance if they are to be looked after properly, as our chairman will tell you, who took on a little family of 4 bunnies a few years ago when there was literally nowhere else for them to go.

This year has also seen the opening of our 2nd charity shop (nice one Holly!) and we are most grateful to our hard working volunteers who dress them so well, keep them running and much needed funds coming in.

Again we pay tribute to all our amazing and loyal volunteers and supporters across all aspects of our charity....those who help at the shelter, with the animals, in the office, those who do so much fund-raising for us behind the scenes...YOU KNOW WHO YOU ARE...and we thank and appreciate each and every one of you.

The kindness and generosity of the public never ceases to amaze us with their wonderful donations of food and money, even during the hardest of times and we are so humbled and grateful for the legacies we receive that enable us to secure the long-term future of the trust, because we are needed now more than we ever have been and it is the "happy ever afters" that drive us forward. "

This report was approved by the Trustees and signed on their behalf by:

Jane Harper

.....
Mrs Jane Harper

Trustee

28/01/2025

.....
Date

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of Hull Animal Welfare Trust for the year ended 31 May 2024

I report to the trustees on my examination of the financial statements of Hull Animal Welfare Trust for the year ended 31 May 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Alan Sidebottom

Alan Sidebottom FCA
Azets Audit Services Limited

28/01/2025

.....

Triune Court
Monks Cross Drive
York
YO32 9GZ

Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2024

	Notes	Unrestricted funds	Designated property fund	Restricted fund	Total 2024	Total 2023
		£	£		£	£
Income from:						
Donations and legacies	2	754,559	-	-	754,559	571,399
Grants	3	-	-	-	-	64,000
Other trading activities:						
- Shop income		76,890	-	-	76,890	43,107
- Fundraising activities		4,889	-	-	4,889	10,761
- Rental income		23,584	-	-	23,584	21,575
- Other income		55,882	-	-	55,882	16,737
Investment income:						
- Bank interest	4	11,002	-	-	11,002	3,281
Total income		926,806	-	-	926,806	730,860
Expenditure on:						
Raising funds	5	21,056	-	-	21,056	14,867
Charitable activities	6	584,148	26,183	3,794	614,125	560,054
Total expenditure		605,204	26,183	3,794	635,181	574,921
Net income/(expenditure) and net movement in funds		321,602	(26,183)	(3,794)	291,625	155,939
Funds brought forward	12	682,960	429,811	27,054	1,139,825	983,886
Funds carried forward	12	1,004,562	403,628	23,260	1,431,450	1,139,825

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

A fully detailed comparative statement of financial activities is shown at note 18.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8	598,229		646,908	
Current assets					
Stocks		1,000		400	
Debtors	9	31,714		39,183	
Cash at bank and in hand		823,912		492,281	
			856,626		531,864
Creditors: amounts falling due within one year	10		(23,405)		(38,947)
Net current assets			833,221		492,917
Net assets			1,431,450		1,139,825
Funds of the charity:					
Unrestricted					
General	12	1,004,562		682,960	
Designated	12	403,628		429,811	
			1,408,190		1,112,771
Restricted			23,260		27,054
Total funds	12		1,431,450		1,139,825

The financial statements were approved by the Trustees on 28/01/2025 and signed on their behalf by:

Jane Harper

.....
Mrs Jane Harper
Trustee

SASewell

.....
Mrs Sue Sewell
Chair

The notes on pages 11 to 22 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	17	333,273	214,388
Investing activities			
Purchase of tangible fixed assets		(12,644)	(85,795)
Interest received		11,002	3,281
Net cash used by investing activities		(1,642)	(82,514)
Net increase in cash and cash equivalents		331,631	131,874
Cash and cash equivalents at beginning of year		492,281	360,407
Cash and cash equivalents at end of year		823,912	492,281

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991 and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. The Trustees believe on balance that they have sufficient resources to enable the charity to continue for a period of at least one year from the date of approval of the financial statements. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the statement of financial activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the charity is not aware of any potential challenge to the estate.

Income from second hand goods donated for sale is recognised at point of sale.

Income from government grants and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

1.5 Expenditure

Expenditure is included in the statement of financial activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.6 Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4% Straight line
Property improvements	20% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.10 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund - this is the net book value of the Animal Welfare Centre. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

Restricted funds - these 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 restricted purposes.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.14 Stock

New goods for retail are measured at cost. Stock also includes pet consumables held related to the care and wellbeing of animals. The value of goods donated for sale in the charity's shops is recognised upon sale as it is impractical to estimate their fair value to include them on the balance sheet.

1.15 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

1.16 Critical accounting estimates and judgements

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

2. Donations and legacies

	2024	2023
	£	£
Donations	213,918	191,865
Legacies	540,641	379,534
	754,559	571,399

As at 31 May 2024 the Trustees were aware of no residuary legacy that the charity was entitled to (2023 - one). See note 16 for further details.

During the year there were no restricted donations or legacies (2023 - none).

3. Income from grants

	2024	2023
	£	£
Pets at Home grant	-	64,000

4. Income from investments

	2024	2023
	£	£
Interest on UK cash deposits	11,002	3,281

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

5. Expenditure on raising funds

	2024 £	2023 £
Cost of generating funds:		
- Shop rent and rates	12,400	9,124
Support costs:		
- Advertising	1,871	80
- Printing, postage and stationery	1,583	790
- Telephone	719	833
- Equipment hire	1,058	734
- Light and heat	391	395
- Bank charges	72	104
- Sundry expenses	775	738
- Accountancy and payroll fees paid to the Independent Examiner	2,187	2,069
	21,056	14,867

All expenditure on raising funds in the current and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £450 (2023 - £430).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

6. Expenditure on charitable activities

	2024 £	2023 £
Charitable activities:		
- Staff costs (Note 7)	335,312	265,524
- Veterinary fees	81,703	108,702
- Animal food	14,267	11,846
- Kennel costs	16,822	23,894
- Rabbit bedding and food	9,349	4,800
Support costs:		
- Advertising	2,807	120
- Motor expenses	2,166	2,991
- Printing, postage and stationery	6,333	3,161
- Telephone	2,875	3,333
- Equipment hire	4,231	2,936
- Repairs and renewals	4,608	1,845
- Light and heat	19,153	19,341
- Cleaning	1,671	1,400
- Insurance	15,950	16,016
- Shop rent and rates	11,795	18,092
- Sundry expenses	14,724	14,036
- Bank charges	287	417
- Depreciation	61,323	53,292
- Staff training	-	34
- Accountancy and payroll fees paid to the Independent Examiner	8,749	8,274
	614,125	560,054

Included within accountancy and payroll fees is an allocation of the Independent Examination fee of £1,750 (2023 - £1,670).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

7. Employment costs

Staff costs comprise:	2024 £	2023 £
Wages and salaries	308,597	248,708
Employer's National Insurance	20,271	12,493
Pension costs	6,444	4,323
	335,312	265,524

The Charity had 15 employees during the year under review (2023 - 14).

No employees received remuneration in excess of £60,000 (2023 - no employees).

The charity considers the Chief Executive Officer to be the key management of the charity.

Aggregate employee benefits received by key management personnel was £44,417 (2023: £38,852).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

8. Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 June 2023	1,226,295	36,763	59,847	25,394	1,348,299
Additions	12,644	-	-	-	12,644
At 31 May 2024	1,238,939	36,763	59,847	25,394	1,360,943
Depreciation					
As at 1 June 2023	628,339	2,450	52,654	17,948	701,391
Charge in the year	49,881	7,353	1,873	2,216	61,323
As at 31 May 2024	678,220	9,803	54,527	20,164	762,714
Net book values					
At 31 May 2024	560,719	26,960	5,320	5,230	598,229
At 31 May 2023	597,956	34,313	7,193	7,446	646,908

Included within land and buildings is land to the estimated cost of £4,000 (2023 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

9. Debtors

	2024	2023
	£	£
Trade debtors	11,426	-
Prepayments and accrued income	9,190	1,810
VAT recoverable	10,098	37,373
Other debtors	1,000	-
	31,714	39,183

Accrued income includes legacy income accruals of nil (2023 - nil). Details of contingent legacies are included in note 16 of these financial statements.

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	8,860	24,322
Accruals and other creditors	13,875	10,801
Tax and social security	670	3,824
	23,405	38,947

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Less than one year	11,135	11,135
2-5 years	18,392	29,527
	29,527	40,662

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

12. Movement in funds

As at 31 May 2024	Balance 1 June 2023	Income	Expenditure	Balance 31 May 2024
	£	£	£	£
Unrestricted funds:				
Designated property fund	429,811	-	(26,183)	403,628
General funds	682,960	926,806	(605,204)	1,004,562
Total unrestricted funds	1,112,771	926,806	(631,387)	1,408,190
Restricted funds	27,054	-	(3,794)	23,260
Total	1,139,825	926,806	(635,181)	1,431,450

As at 31 May 2023	Balance 1 June 2022	Income	Expenditure	Balance 31 May 2023
	£	£	£	£
Unrestricted funds:				
Designated property fund	455,994	-	(26,183)	429,811
General funds	527,892	666,860	(511,792)	682,960
Total unrestricted funds	983,886	666,860	(537,975)	1,112,771
Restricted funds	-	64,000	(36,946)	27,054
Total	983,886	730,860	(574,921)	1,139,825

Designated funds

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

Restricted funds

Pets at Home grant

Grant awarded by Pets at Home to support the funding of a new veterinary clinic which will allow for animals to be treated on-site.

13. Analysis of net assets between funds

Current year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	171,341	403,628	23,260	598,229
Current assets	856,626	-	-	856,626
Current liabilities	(23,405)	-	-	(23,405)
Total net assets at 31 May 2024	1,004,562	403,628	23,260	1,431,450
Prior year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	190,043	429,811	27,054	646,908
Current assets	531,864	-	-	531,864
Current liabilities	(38,947)	-	-	(38,947)
Total net assets at 31 May 2023	682,960	429,811	27,054	1,139,825

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

14. Capital commitments

At 31 May 2024 there were no capital commitments (2023 - none).

15. Related party transactions

Sewell Facilities Management Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance, building and repair services totalling £16,059 (2023 - £54,163).

At the year end £5,816 was owed to Sewell Facilities Management Limited (2023: £4,009).

16. Contingent assets

In the prior year only the charity had entitlement to one residuary legacy with probate granted, the value of which was uncertain due to either insufficient information being available or due to potential claims on the estate. This legacy has been received in the current financial year and has been included within legacies in note 2.

17. Cash generated from operations

	2024	2023
	£	£
Surplus for the year	291,625	155,939
<i>Adjustments for:</i>		
Investment income	(11,002)	(3,281)
Depreciation of tangible fixed assets	61,323	53,292
(Increase) in stock	(600)	-
Decrease/(increase) in debtors	7,469	(2,058)
(Decrease)/increase in creditors	(15,542)	10,496
Cash generated from operations	333,273	214,388

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2024

18. Comparative Statement of Financial Activities

	Unrestricted funds	Designated property fund	Restricted fund	Total 2023
	£	£		£
Income from:				
Donations and legacies	571,399	-	-	571,399
Grants	-	-	64,000	64,000
Other trading activities:				
- Shop income	43,107	-	-	43,107
- Fundraising activities	10,761	-	-	10,761
- Rental income	21,575	-	-	21,575
- Other income	16,737	-	-	16,737
Investment income:				
- Bank interest	3,281	-	-	3,281
Total income	666,860	-	64,000	730,860
Expenditure on:				
Raising funds	14,867	-	-	14,867
Charitable activities	496,925	26,183	36,946	560,054
Total expenditure	511,792	26,183	36,946	574,921
Net income/(expenditure) and net movement in funds	155,068	(26,183)	27,054	155,939
Funds brought forward	527,892	455,994	-	983,886
Funds carried forward	682,960	429,811	27,054	1,139,825

HULL ANIMAL WELFARE TRUST

England & Wales - Charity number 1003998

Accounts

Charity Number: 1003998

Hull Animal Welfare Trust

**Trustees' Annual Report and Financial Statements
for the year ended 31 May 2023**

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch (Appointed 27 June 2022)
Mr Stephen Parnaby OBE

Chair

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Registered Office

32 Church Lane
Patrinton
Hull
HU12 0RJ

Independent Examiner

Alan Sidebottom FCA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

HSBC Bank plc
3-4 Jameson Street
Hull
HU1 3JX

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2023

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

32 Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the year and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch (Appointed 27 June 2022)
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

The charity information page forms part of this report.

Charitable Objectives and Activities

The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill-treated animals and to find suitable permanent homes for such animals.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long-term objectives remain the same and, as always, our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2023 (continued)

Financial review

The Charity's total income for the year was £730,860 (2022: £290,000) with net income for the year of £157,164 (2022: net expenditure of £216,974). Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year-end stand at £711,239 (2022: £527,892).

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months' forward unrestricted expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £40,300. The level of free reserves at 31 May 2023 is £492,917 (2022: £369,481), which equates to around 12 months' forward expenditure and which is at the free reserves target.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Trustee recruitment and training

This year we have continued with our revised post-pandemic working practices because they have improved the overall efficiency of the day to day running of the shelter. Our appointment-only system allows more structured planning of each day, allowing more enrichment time for the animals, i.e., more play, more walks for the dogs and more socialisation time spent with both cats and dogs.

During this year, our CEO Holly Barker leads on all operational matters, working with our 2 full-time duty managers who work back-to-back as per the rota, 5 full-time general assistants and 4 part-time assistants.

Katherine Batch was appointed as a trustee in June 2022 and brings a good knowledge of business to the table as well as a good understanding of animals, owning ponies, dogs, and cats herself.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2023 (continued)

Whilst physical meetings continue to be less frequent, as trustees we continue to be very hands on and liaise with our CEO on a mostly daily basis because this year has been hugely progressive and busy with so many long-awaited changes and goals achieved. We have celebrated our momentous 40th year and we opened our doors at Sunnysdene on a beautiful July day to welcome friends old and new, former "inmates" and our many loyal supporters, all under the gaze of the local TV news channels. What a day it was!

Achievements, performance and fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising have been received in the year.

Just before Christmas, our long-term dream of having our very own on-site veterinary clinic became a reality. Thanks to a generous grant from the Pets at Home Foundation, helping us to meet the almost £100,000 project cost, work was finally complete, and we were able to secure the professional services of our excellent vet Zofia together with her veterinary nurse Laura, both of whom had worked in notable practices in the area. They are currently on site for 2 days a week to start with because this is a massive learning curve for us all, and we hope to be able to help other rescues going forward to help save money on their vets' bills too. Most routine procedures are now performed here but we still must outsource complex procedures at this stage. We hope to increase our spectrum of treatments when funds permit. In time this will not only save us a great deal of money, but it also means that our staff are not having to take time transporting animals to and from the vets' surgeries leaving them free to deal with other tasks and it is also much less stressful for the animals themselves. This has been a massive undertaking and the enormity of what we were embarking on grew as the work progressed, so much equipment, so many hoops to jump through and so many inspections by the relevant bodies to ensure we achieved our first-class facilities and now here we are, and it was worth all the stress and worry.

In addition to this undertaking, CEO Holly was in negotiation with the Hull City Council Dog Warden team who, following a rigorous inspection, decided to award us the contract appointing us as their selected kennels for their strays in January. Having successfully worked with the East Riding dog wardens for almost 2 years, we feel proud to be able to work with Hull City Council also. Not only does this increase our income stream, but it increases the number of dogs we can help, giving them the love and care they need until they are either reunited with their owners, or, if unclaimed, find them a new family to love them, directly from our shelter, sparing them the trauma of having to be transferred to a different rescue. This is the best possible outcome for any strays taken in by their representative dog warden team. Our dog warden kennel blocks are dedicated kennels in addition to our rescue kennels and do not detract from or affect our capacity to help other dogs in need of our help.

The cost-of-living crisis is having a profound effect on pet owners in the Yorkshire region with abandonment surging by almost 40%. Across the entire country so many rescues are being crippled by spiralling costs and forced to close. News filtered through to us of one in Scotland that had sunk into a deplorable state where some of the dogs were in outdoor pens with no roofing... animals with no food or bedding living in filth and squalor. There is no excuse for this level of neglect because there is help out there and we, in conjunction with some other rescues, drove up there and we fetched 5 dogs back, with the owner's permission, to our shelter. They were covered in faeces and urine, one husky's coat was so matted she had to be shaved and one in particular, Luna, was so traumatised that it took some considerable time for her to dare even close her eyes to sleep. Happily, they are all now rehomed and living their best lives but this situation highlights what rescue is all about...teamwork... rescue organisations pulling together so that all the dogs in this sad, but not unique case, could all find safety.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2023 (continued)

Sadly though, the financial crisis is meaning that for obvious reasons, rehoming is very slow, coupled with the fact that so many dogs have either behavioural or health issues or both and remain in our care indefinitely. People are giving up animals because they can't afford the vet's bills and on the other hand people are cautious about taking on pets for similar reasons. Our waiting list for cats and dogs to come in is growing ever longer and cat abandonment is at an all-time high even though we, in line with other charities offer help with neutering and continue to trap and neuter abandoned and feral cats, rehoming where possible or returning where there is a food source for these poor creatures.

We have rehomed 168 dogs and 203 cats and kittens this year but despite our best efforts in matching prospective homes to animals, the majority of people just want an "easy" pet to slot into their lifestyle and that makes us even more grateful for the "special" people, those amazing families that spend time and go the extra mile getting to know and build trust with our more difficult and troubled animals.

Our dedicated rabbit and small animal foster homes continue to be inundated, with rehoming becoming even less of an option and more bunnies living their remaining years in foster care. The younger bunnies are easier to pair or rehome, but good homes are so difficult to find and we have only rehomed 7 during this period. People still think it is acceptable to buy a rabbit from the pet shop and stick it in a tiny hutch, and with little research, have no real idea of the health and teeth care rabbits need, they are actually quite high maintenance pets and the big shock comes at the first trip to the vets when they discover having a rabbit is no longer the cheaper option of a family pet. As we say every year, caring for pets should be on the school curriculum.

This year has been so busy and productive, and we are fortunate to have such a proactive CEO in Holly who is always looking at ways to take our charity forward. We also pay tribute to our wonderful and dedicated volunteers who work on reception and help with admin and enquiries, those who turn out in all weather to walk some of the dogs, cleaning, and spending quality time with the cats, fostering animals, and our wonderful charity shop volunteers who keep the vital funds coming in.

We are so humbled by the generosity and kindness of the public for the donations of money and food that we continue to receive despite the difficult times we are all enduring and so very grateful for each legacy that we receive which enable us to continue our work and secure the trust's future.

This report was approved by the Trustees on 1/02/2024 and signed on their behalf by:



Mrs Jane Harper
Trustee

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities for the year ended 31 May 2023

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of Hull Animal Welfare Trust for the year ended 31 May 2023

I report to the trustees on my examination of the financial statements of Hull Animal Welfare Trust for the year ended 31 May 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Alan Sidebottom

Alan Sidebottom FCA
Azets Audit Services Limited

06/02/2024

.....

Triune Court
Monks Cross Drive
York
YO32 9GZ

Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2023

	Notes	Unrestricted funds	Designated property fund	Restricted fund	Total 2023	Total 2022
		£	£		£	£
Income from:						
Donations and legacies	2	571,399	-	-	571,399	247,531
Grants	3	-	-	64,000	64,000	4,095
Other trading activities:						
- Shop income		43,107	-	-	43,107	-
- Fundraising activities		10,761	-	-	10,761	-
- Rental income		21,575	-	-	21,575	21,386
- Other income		16,737	-	-	16,737	16,918
Investment income:						
- Bank interest	4	3,281	-	-	3,281	70
Total income		666,860	-	64,000	730,860	290,000
Expenditure on:						
Raising funds	5	14,867	-	-	14,867	4,981
Charitable activities	6	496,925	26,183	36,946	560,054	501,993
Total expenditure		511,792	26,183	36,946	574,921	506,974
Net income/(expenditure) and net movement in funds		155,068	(26,183)	27,054	155,939	(216,974)
Funds brought forward	12	527,892	455,994	-	983,886	1,200,860
Funds carried forward	12	682,960	429,811	27,054	1,139,825	983,886

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

A fully detailed comparative statement of financial activities is shown at note 18.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	8		646,908		614,405
Current assets					
Stocks		400		400	
Debtors	9	39,183		37,125	
Cash at bank and in hand		492,281		360,407	
			531,864		397,932
Creditors: amounts falling due within one year	10	(38,947)		(28,451)	
Net current assets		492,917		369,481	
Net assets			1,139,825		983,886
Funds of the charity:					
Unrestricted					
General	12		682,960		527,892
Designated	12		429,811		455,994
			1,112,771		983,886
Restricted			27,054		-
Total funds	12		1,139,825		983,886

The financial statements were approved by the Trustees on 1/02/2024 and signed on their behalf by:


 Mrs Jane Harper
 Trustee


 Mrs Sue Sewell
 Chair

The notes on pages 11 to 22 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Cash generated from/(used by) operations	17	214,388	(160,104)
Investing activities			
Purchase of tangible fixed assets		(85,795)	(14,345)
Interest received		3,281	70
Net cash used by investing activities			
		(82,514)	(14,275)
Net increase/(decrease) in cash and cash equivalents			
		131,874	(174,379)
Cash and cash equivalents at beginning of year		360,407	534,786
Cash and cash equivalents at end of year			
		492,281	360,407

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991 and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. The Trustees believe on balance that they have sufficient resources to enable the charity to continue for a period of at least one year from the date of approval of the financial statements. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the statement of financial activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the charity is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 16).

Income from government grants and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

1.5 Expenditure

Expenditure is included in the statement of financial activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.6 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4% Straight line
Property improvements	20% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.10 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund - this is the net book value of the Animal Welfare Centre. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

Restricted funds - these 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 restricted purposes.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.14 Stock

New goods for retail are measured at cost.

Stock represents pet consumables held related to the care and wellbeing of animals.

1.15 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

1.16 Critical accounting estimates and judgements

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

2. Donations and Legacies

	2023 £	2022 £
Donations	191,865	152,068
Legacies	379,534	95,463
	571,399	247,531

As at 31 May 2023 the Trustees were aware of one residuary legacy that the charity was entitled to (2022 – one). See note 16 for further details.

During the year there were no restricted donations or legacies (2022 - none).

3. Income from grants

	2023 £	2022 £
Coronavirus job retention scheme grant	-	4,095
Pets at Home grant	64,000	-
	64,000	4,095

4. Income from investments

	2023 £	2022 £
Interest on UK cash deposits	3,281	70

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

5. Expenditure on raising funds

	Total 2023 £	Total 2022 £
Cost of generating funds:		
- Shop rent and rates	9,124	-
Support costs:		
- Advertising	80	67
- Printing, postage and stationery	790	654
- Telephone	833	776
- Equipment hire	734	625
- Light and heat	395	148
- Bank charges	104	61
- Sundry expenses	738	664
- Accountancy and payroll fees paid to the Independent Examiner	2,069	1,986
	14,867	4,981

All expenditure on raising funds in the current and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £430 (2022 - £390).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

6. Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Charitable activities:		
- Staff costs (Note 7)	265,524	200,954
- Veterinary fees	108,702	126,092
- Animal food	14,346	12,382
- Kennel costs	19,190	35,113
- Rabbit bedding and food	7,004	2,485
Support costs:		
- Advertising	120	101
- Motor expenses	2,991	5,541
- Printing, postage and stationery	3,161	2,614
- Telephone	3,333	3,102
- Equipment hire	2,936	2,500
- Repairs and renewals	1,845	3,170
- Light and heat	19,341	7,254
- Cleaning	1,400	3,420
- Insurance	16,016	12,538
- Shop rent and rates	18,092	11,640
- Sundry expenses	14,036	16,323
- Bank charges	417	244
- Depreciation	53,292	48,040
- Staff training	34	534
- Accountancy and payroll fees paid to the Independent Examiner	8,274	7,946
	560,054	501,993

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £1,670 (2022 - £1,520).

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

Hull Animal Welfare Trust

7. Employment costs

Staff costs comprise:	2023 £	2022 £
Wages and salaries	248,708	190,507
Employer's National Insurance	12,493	7,762
Pension costs	4,323	2,685
	265,524	200,954

The Charity had 14 employees during the year under review (2022 – 12).

No employees received remuneration in excess of £60,000 (2022 – no employees).

The charity considers the Chief Executive Officer to be the key management of the charity.

Aggregate employee benefits received by key management personnel was £38,852 (2022: £37,786).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

8. Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 June 2022	1,185,917	-	51,193	25,394	1,262,504
Additions	40,378	36,763	8,654	-	85,795
At 31 May 2023	1,226,295	36,763	59,847	25,394	1,348,299
Depreciation					
As at 1 June 2022	581,946	-	50,782	15,371	648,099
Charge in the year	46,393	2,450	1,872	2,577	53,292
As at 31 May 2023	628,339	2,450	52,654	17,948	701,391
Net book values					
At 31 May 2023	597,956	34,313	7,193	7,446	646,908
At 31 May 2022	603,971	-	411	10,023	614,405

Included within land and buildings is land to the estimated cost of £4,000 (2022 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

9. Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,810	1,944
VAT recoverable	37,373	33,131
Other debtors	-	2,050
	39,183	37,125

Accrued income includes legacy income accruals of nil (2022 - nil). Details of contingent legacies are included in note 16 of these financial statements.

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	24,322	18,226
Accruals and other creditors	10,801	7,763
Tax and social security	3,824	2,462
	38,947	28,451

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Less than one year	11,135	3,035
2-5 years	29,527	7,586
	40,662	10,621

Hull Animal Welfare Trust

12. Movement in funds

As at 31 May 2023	Balance 1 June 2022	Income	Expenditure	Balance 31 May 2023
	£	£	£	£
Unrestricted funds:				
Designated property fund	455,994	-	(26,183)	429,811
General funds	527,892	666,860	(511,792)	682,960
Total unrestricted funds	983,886	666,860	(537,975)	1,112,771
Restricted funds	-	64,000	(36,946)	27,054
Total	983,886	730,860	(574,921)	1,139,825

As at 31 May 2022	Balance 1 June 2021	Income	Expenditure	Balance 31 May 2022
	£	£	£	£
Unrestricted funds:				
Designated property fund	482,177	-	(26,183)	455,994
General funds	718,683	290,000	(480,791)	527,892
Total unrestricted funds	1,200,860	290,000	(506,974)	983,886
Restricted funds	-	-	-	-
Total	1,200,860	290,000	(506,974)	983,886

Designated funds

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

Restricted funds

Pets at Home grant:

Grant awarded by Pets at Home to support the funding of a new veterinary clinic which will allow for animals to be treated on-site.

13. Analysis of net assets between funds

Current year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	190,043	429,811	27,054	646,908
Current assets	531,864	-	-	531,864
Current liabilities	(38,947)	-	-	(38,947)
Total net assets at 31 May 2023	682,960	429,811	27,054	1,139,825
Prior year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	158,411	455,994	-	614,405
Current assets	397,932	-	-	397,932
Current liabilities	(28,451)	-	-	(28,451)
Total net assets at 31 May 2022	527,892	455,994	-	983,886

Hull Animal Welfare Trust

14. Capital commitments

At 31 May 2023 there were no capital commitments (2022 - none).

15. Related party transactions

Sewell Facilities Management Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance, building and repair services totalling £54,163 (2022 - £26,231).

At the year end £4,009 was owed to Sewell Facilities Management Limited (2022; £nil)

16. Contingent assets

At 31 May 2023, the charity had been notified of its entitlement to 1 (2022: 1) residuary legacy with probate granted, the value of which is uncertain due to either insufficient information being available or due to potential claims on the estate.

17. Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	155,939	(216,974)
<i>Adjustments for:</i>		
Investment income	(3,281)	(70)
Depreciation of tangible fixed assets	53,292	48,040
(Increase) in debtors	(2,058)	(3,735)
Increase in creditors	10,496	12,635
Cash generated from/(used by) operations	214,388	(160,104)

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2023 (continued)

18. Comparative Statement of Financial Activities

	Unrestricted funds	Designated property fund	Total 2022
	£	£	£
Income from:			
Donations and legacies	247,531	-	247,531
Grants	4,095	-	4,095
Other trading activities:			
- Fundraising activities	-	-	-
- Rental income	21,386	-	21,386
- Other income	16,918	-	16,918
Investment income:			
- Bank interest	70	-	70
Total income	290,000	-	290,000
Expenditure on:			
Raising funds	4,981	-	4,981
Charitable activities	475,810	26,183	501,993
Total expenditure	480,791	26,183	506,974
Net expenditure and net movement in funds	(190,791)	(26,183)	(216,974)
Funds brought forward	718,683	482,177	1,200,860
Funds carried forward	527,892	455,994	983,886

HULL ANIMAL WELFARE TRUST

England & Wales - Charity number 1003998

Accounts

Charity Number: 1003998

Hull Animal Welfare Trust

**Trustees' Annual Report and Financial Statements
for the year ended 31 May 2022**

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch (Appointed 27 June 2022)
Mr Stephen Parnaby OBE

Chair

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Registered Office

Canada House
Church Lane
Patrington
Hull
HU12 0RJ

Independent Examiner

Alan Sidebottom FCA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2022

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the year and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch (Appointed 27 June 2022)
Mr Stephen Parnaby OBE
Mr Graham Atkins (Resigned 30 November 2021)

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees, and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Correspondence

Canada House
Church Lane
Patrington
Hull
HU12 0RJ

Principal Advisors

Independent Examiner:

Alan Sidebottom FCA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers:

HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2022 (continued)

Charitable Objectives and Activities

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill treated animals and to find suitable permanent homes for such animals.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long term objectives remain the same and as always our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Financial review

The Charity's total income for the year was £290,000 with net expenditure for the year of £216,974. Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year end stand at £527,892.

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months forward expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £42,248. The level of free reserves at 31 May 2022 is £369,481, which equates to around nine months forward expenditure which is below the free reserves target.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2022 (continued)

Trustee recruitment and training

As stated in our last report, mainly due to the enforced changes brought about by the pandemic which resulted in so many of our volunteers retiring, we have reviewed and re-structured our working practices accordingly.

Our manager Holly Barker has been made CEO and we have also employed 2 full time duty managers who work back-to-back according to the rota, 4 full time general assistants and 4 part-time general assistants.

Our weekend supervisor, Lyn Scott, who was also the founder of this rescue organization, has retired after 40 years dedicated to saving the lives of so many animals. We wish her well in her much deserved retirement and are so grateful for the wealth of wisdom she has shared with us over the years.

Graham Atkins has retired from the trust board after 3 years and we thank him too for his valued contribution and advice during his time with us.

As trustees we continue to oversee the grass roots running of the trust and liaise with our ceo on a regular, usually daily, basis. Physical meetings have been less frequent as a result of the pandemic but if anything operational matters have tightened significantly which is beneficial to staff, volunteers and animals alike. There is a much reduced footfall at the shelter as we continue to work on an appointment only basis and this works well for everyone's safety as we continue to have a number of long-stay dogs who have serious behavioural issues and are much less stressed in a quieter environment among familiar staff with whom they have formed a trusting relationship.

Achievements, performance and fundraising

As with last year, this year is all about caution and maintenance with financial uncertainty determining careful planning to ensure the ongoing care of our animals and the safety and well-being of our much valued staff and remaining volunteers. The world is a very different place these days as a result of the ongoing pandemic. It has seen a change in our working practices, the decimation of many fundraising activities and the permanent closure of our charity shop which had provided us with an important level of regular income every month for the last 5 years. The fear of financial commitment to a further 5 year lease during these uncertain times was considered by the trustees to be a risk too far.

The government furlough scheme has helped considerably enabling us to retain staff when our income dropped, because there have been periods this year when we have had to cope with skeleton staff, staff working in bubbles, no volunteers able to work at the shelter or people self-isolating.

The charity seeks and receives individual donations to support our work. We strive to achieve the highest standards and value our supportive funders and donors. We stay up to date with charity regulations and data protection to make sure we are legally compliant and adhering to all guidelines and best practice. No fundraising complaints have been received during the year by the charity.

We have also been gratified and humbled by the generosity of donations this year by way of dog and cat food from pet suppliers, public donations, and legacies.

This year the Greyhounds of Great Britain have chosen us to help them find loving homes for greyhounds who don't make the grade as racing dogs. We have also been awarded the East Riding of Yorkshire Dog Warden contract. This means we take stray dogs picked up in our area therefore as well as giving us much needed income, any unclaimed dogs can be rehomed directly from our kennels, minimizing the dogs' trauma as they don't have to be transferred to other rescues for rehoming. The number of animals being abandoned is increasing as the financial fallout from lockdown starts to kick in, coupled with the escalating cost of veterinary treatment. The very real cost of pet ownership is overwhelming many people and the other side to this is the fact that it slows down rehoming as people think twice before commitment, which is obviously better for the animal but it also means that many dogs and cats are with us much longer. Despite there being help out there too many people still see abandonment as the answer to their problems. Many lockdown pets are also being relinquished as people return to work or who find themselves with unruly adolescent pets who haven't been socialized. This makes rehoming challenging because these pets require more

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2022 (continued)

experienced dog-owners to cope with what is ultimately starting -from -scratch training. We have also had some desperately sad cases coming in from Romania and no one can begin to imagine the horrors they have suffered. Fortunately, there are some amazing people who are willing to turn their lives and homes upside down to accommodate the complex needs of some of these dogs and a recent example was a lovely boy who was even terrified of his own reflection when he came to us...too frightened to go for walks and terrified of people in general. An amazing family in the Brecon Beacons have adopted him and literally changed their lives to patiently enable Cedric to change his, even down to letting him dig a mansize cave in their garden! Other prospective adopters of particularly nervous animals have spent weeks patiently visiting their chosen dog and in some cases their selected cat, in order to build a trusting relationship before taking them home for good. We have rehomed 178 dogs this year but still have a fair number of long-termers who either have health or temperament issues or both.

Abandonment is becoming an even wider problem with cats and people leaving their cats behind when they move house is seen as a favoured solution to their "problem". These are not cats that have ever had to fend for themselves so are less able to survive than equally unfortunate, but more street savvy feral cats, and it takes caring members of the public to alert us in these cases and we often have to rely on their kindness to feed them until we can get them in. We've even had the case of a beautiful tabby cat taped up in a box labelled "CAT" and left in a remote lay-by. Fortunately she was found by a member of the public, brought to us and she now has a lovely home, but the sadness is that people go to these lengths to dispose of defenceless animals. We have managed to rehome 203 cats and kittens this year and we do continue to trap and neuter or spay feral cats where possible, but sadly the misery of unwanted cats is a problem that will never go away and will only get worse. Lockdown saw a huge rise in the kitten population as vets were not neutering so despite us taking part in regular neutering programmes over the years, lockdown has probably set everything back at least 3 years.

Continuing the problem of abandonment, 8 beautiful young white rabbits were found in a box left under a hedge and brought to us by a motorist. We are still rescuing small animals even though they are now being cared for by our specialised foster carers since the pandemic. They have had another busy year running at full capacity with homing being slow. 6 pet rabbits were rescued by a volunteer just as they were about to be sold for meat, unbelievably, and another removed from the clutches of a child who was swinging the rabbit round her head....this led to the discovery of a mother and father rabbit and babies in the same house, the parent let us take them all. We never cease to be surprised and shocked at the level of ignorance and blatant cruelty surrounding rabbit ownership. Caring for pets should be on the school curriculum.

We are constantly looking for ways to take our charity forward and protect it's future in a challenging world, and our ceo is very proactive in this. She has found and organized the opening of another charity shop after we had to close our last one during the pandemic. It is very early days but we have to say a massive thank you to all the trades people who gave their free time and free materials and goods to get the shop ready and to those volunteers who were eager to get behind the counter again.

Our next ideal would be to have our own vet, part-time initially, with the biggest expense of this next step being the fitting out of the treatment rooms needed. Major surgery will still be outsourced but so much routine treatment can then be done inhouse with all the advantages that will come with it, in not having to transport animals to the vets and not least an eventual saving in vets bills much further down the line. Our ceo has applied for a grant from the Pets at Home Foundation and we will undergo extensive interviews and inspections before a decision is made, but that is our next goal. 2022 is our 40th anniversary and there are celebrations planned for the summer. We have come on such a momentous journey and rescued over 35,000 animals over the years but there is still a real need for rescues like ours and much that we still need to do, which is why we remain so humble and grateful for the kindness and generosity of the public during such difficult times, donating money and food, which enables us to continue to save as many animals as we possibly can.

This report was approved by the Trustees on 01/02/2023..... and signed on their behalf by:

Jane Harper

.....

Mrs Jane Harper

Trustee

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities for the year ended 31 May 2022

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of The Hull Animal Welfare Trust for the year ended 31 May 2022

I report to the trustees on my examination of the financial statements of the Hull Animal Welfare Trust for the year ended 31 May 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Alan Sidebottom

Alan Sidebottom FCA
Azets Audit Services Limited

17/02/2023.....

Triune Court
Monks Cross Drive
York
YO32 9GZ

Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2022

	Notes	Unrestricted funds £	Designated property fund £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	247,531	-	247,531	633,448
Grants	3	4,095	-	4,095	26,103
Other trading activities:					
- Fundraising activities		-	-	-	7,585
- Rental income		21,386	-	21,386	7,400
- Subscriptions		-	-	-	1,735
- Other income		16,918	-	16,918	9,732
Investment income:					
- Bank interest	4	70	-	70	37
Total income		290,000	-	290,000	686,040
Expenditure on:					
Raising funds	5	4,981	-	4,981	10,560
- Charitable activities	6	475,810	26,183	501,993	399,269
Total expenditure		480,791	26,183	506,974	409,829
Net (expenditure)/income and net movement in funds		(190,791)	(26,183)	(216,974)	276,211
Funds brought forward	14	718,683	482,177	1,200,860	924,649
Funds carried forward	14	527,892	455,994	983,885	1,200,860

The statement of financial activities includes all gains and losses recognised in the period and all income and expenditure in the current year and previous year is unrestricted in nature.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

A comparative statement of financial activities can be found at note 19.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		614,405		648,100
Current assets					
Stocks		400		400	
Debtors	9	37,125		33,390	
Cash at bank and in hand		360,407		534,786	
			397,932	568,576	
Creditors: amounts falling due within one year	10	(28,451)		(15,816)	
Net current assets		369,481		552,760	
Net assets			983,886		1,200,860
Funds of the charity:					
Unrestricted	12		527,892		718,683
Designated	13		455,994		482,177
Total funds	14		983,886		1,200,860

The financial statements were approved by the Trustees on 01/02/2023 and signed on their behalf by:

Jane Harper
.....
Mrs Jane Harper
Trustee


.....
Mrs Sue Sewell
Chair

The notes on pages 11 to 21 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash (used by)/generated from operations	18	(160,104)	338,480
Investing activities			
Purchase of tangible fixed assets		(14,345)	-
Interest received		70	37
Net cash (used by)/generated from investing activities			
		(14,275)	37
Net (decrease)/increase in cash and cash equivalents			
		(174,379)	338,517
Cash and cash equivalents at beginning of year		534,786	196,269
Cash and cash equivalents at end of year			
		360,407	534,786

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991 and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice (effective 1 January 2019).

Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. The Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approval. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the statement of financial activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the charity is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 17).

Income from government grants and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

1.5 Expenditure

Expenditure is included in the statement of financial activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.6 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4% Straight line
Property improvements	10% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.10 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund – this is the net book value of assets purchased being previously designated and restricted funds. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.14 Stock

New goods for retail are measured at cost.

Stock represents pet consumables held related to the care and wellbeing of animals.

1.15 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

1.16 Critical accounting estimates and judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

2. Donations and Legacies

	2022	2021
	£	£
Donations	152,067	143,218
Legacies	95,463	490,230
	247,530	633,448

As at 31 May 2022 the Trustees were aware of one residuary legacy that the charity was entitled to (2021 – one). See note 17 for further details.

During the year there were no restricted donations or legacies (2021 - none).

3. Income from grants

	2022	2021
	£	£
Coronavirus job retention scheme grant	4,095	26,103

4. Income from investments

	2022	2021
	£	£
Interest on UK cash deposits	70	37

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

5. Expenditure on raising funds

	Total 2022 £	Total 2021 £
<i>Cost of generating funds:</i>		
- Shop rent and rates	-	3,453
<i>Support costs:</i>		
- Advertising	67	1,740
- Printing, postage and stationery	654	159
- Telephone	776	1,128
- Equipment hire	625	368
- Light and heat	148	126
- Bank charges	61	270
- Sundry expenses	664	242
- Accountancy and payroll fees paid to the Independent Examiner	1,986	3,074
	4,981	10,560

All expenditure on raising funds in the current and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £390 (2021 - £370).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

6. Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Charitable activities:		
- Staff costs (Note 7)	200,954	154,972
- Veterinary fees	126,092	91,316
- Animal food	12,382	11,424
- Kennel costs	35,113	28,923
- Rabbit bedding and food	2,485	1,609
Support costs:		
- Advertising	101	2,610
- Motor expenses	5,541	1,855
- Printing, postage and stationery	2,614	637
- Telephone	3,102	4,512
- Equipment hire	2,500	1,473
- Repairs and renewals	3,170	2,310
- Light and heat	7,254	6,150
- Cleaning	3,420	-
- Insurance	12,538	11,457
- Shop rent and rates	11,640	15,805
- Sundry expenses	16,323	4,589
- Bank charges	244	1,079
- Depreciation	48,040	46,252
- Staff training	534	-
- Accountancy and payroll fees paid to the Independent Examiner	7,946	12,296
	501,993	399,269

All expenditure on charitable activities in the current and prior year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £1,520 (2021 - £1,450).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

7. Employment costs

Staff costs comprise:	2022	2021
	£	£
Wages and salaries	190,507	148,355
Employer's National Insurance	7,762	4,702
Pension costs	2,685	1,915
	200,954	154,972

The Charity had 12 employees during the year under review (2021 – 12).

No employees received remuneration in excess of £60,000 (2021 - £nil).

The charity considers the Chief Executive Officer to be the key management of the charity. Aggregate employee benefits received by key management personnel was £37,786.

8. Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
As at 1 June 2021	1,184,422	50,577	13,160	1,248,159
Additions	1,495	616	12,234	14,345
At 31 May 2022	1,185,917	51,193	25,394	1,262,504
Depreciation				
As at 1 June 2021	537,453	50,576	12,030	600,059
Charge in the year	44,493	206	3,341	48,040
As at 31 May 2022	581,946	50,782	15,371	648,099
Net book values				
At 31 May 2022	603,971	411	10,023	614,405
At 31 May 2021	646,969	1	1,130	648,100

Included within land and buildings is land to the estimated cost of £4,000 (2021 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

9. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,944	14,562
VAT recoverable	33,131	18,828
Other debtors	2,050	-
	37,125	33,390

Accrued income includes legacy income accruals of nil (2021 - nil). Details of contingent legacies are included in note 17 of these financial statements.

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and other creditors	7,763	9,492
Trade creditors	18,226	3,655
Tax and social security	2,462	2,669
	28,451	15,816

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Less than one year	3,035	3,035
2-5 years	7,586	10,621
	10,621	13,656

12. Unrestricted funds

	2022	2021
	£	£
Balance at 1 June 2021	718,683	416,289
Net (expenditure)/income for the period	(190,791)	302,394
Balance at 31 May 2022	527,892	718,683

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

13. Designated funds

	2022 £	2021 £
Balance at 1 June 2021	482,177	508,360
Net expenditure for the period	(26,183)	(26,183)
Balance at 31 May 2022	455,994	482,177

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

14. Analysis of net assets between funds

	Unrestricted £	Designated £	Total £
Tangible fixed assets	158,411	455,994	614,405
Current assets	397,932	-	397,932
Current liabilities	(28,451)	-	(28,451)
Total net assets at 31 May 2022	527,892	455,994	991,376

	Unrestricted £	Designated £	Total £
Tangible fixed assets	165,923	482,177	648,100
Current assets	568,576	-	568,576
Current liabilities	(15,816)	-	(15,816)
Total net assets at 31 May 2021	718,683	482,177	1,200,860

15. Capital commitments

At 31 May 2022 there were no capital commitments (2021 - none).

16. Related party transactions

Sewell Facilities Management Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance and repair services totalling £26,231 (2021 - £20,493), no balances remained outstanding at the year end (2021 - £nil).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

17. Contingent assets

At 31 May 2022, the charity had been notified of its entitlement to 1 (2021: 1) residuary legacy with probate granted, the value of which is uncertain due to either insufficient information being available or due to potential claims on the estate. At the date when the accounts were signed, no further information had been received and so these legacies have either not been accrued or not been accrued in full.

18. Cash generated from operations

	2022	2021
	£	£
Surplus/ (deficit) for the year	(216,974)	276,211
<i>Adjustments for:</i>		
Investment income	(70)	(37)
Depreciation of tangible fixed assets	48,040	46,252
<i>Movements in working capital:</i>		
(Increase)/decrease in debtors	(3,735)	15,580
Increase in creditors	12,635	474
Cash (used by)/provided from operations	(160,104)	338,480

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2022 (continued)

19. Comparative Statement of Financial Activities

	Unrestricted funds	Designated Property fund	31 May 2021
	£	£	£
Income from:			
Donations and legacies	633,448	-	633,448
Grants	26,103	-	26,103
Other trading activities:			
- Fundraising activities	7,585	-	7,585
- Rental income	7,400	-	7,400
- Subscriptions	1,735	-	1,735
- Other	9,732	-	9,732
Investment income:			
- Bank interest	37	-	37
Total income	686,040	-	686,040
Expenditure on:			
Raising funds	10,560	-	10,560
Charitable activities	373,086	26,183	399,269
Total expenditure	383,646	26,183	409,829
Net income/ (expenditure) and net movement in funds	302,394	(26,183)	276,211
Funds brought forward	416,289	508,360	924,649
Funds carried forward	718,683	482,177	1,200,860

HULL ANIMAL WELFARE TRUST

England & Wales - Charity number 1003998

Accounts

Charity Number: 1003998

Hull Animal Welfare Trust

**Trustees' Annual Report and Financial Statements
for the year ended 31 May 2021**

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Leah Elvidge (resigned 1 August 2020)
Mr Stephen Parnaby OBE
Mr Graham Atkins

Chairman

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Correspondence

Mrs Jane Harper
Canada House
Church Lane
Patrington
HU12 0RJ

Independent Examiner

Laura Mashedier FCA DChA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the period and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Leah Elvidge (resigned 1 August 2020)
Mr Graham Atkins
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees, and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Correspondence

Mrs Jane Harper
Canada House
Church Lane
Patrington
HU12 0RJ

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

Principal Advisors

Independent Examiner: Laura Masheder FCA DChA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers: HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Charitable Objectives and Activities

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill treated animals and to find suitable permanent homes for such animals.

During this period we have employed 1 full time resident Kennel Manager, 1 full time Assistant Manager, 2 full time general assistants, 1 Weekend Supervisor and 6 part-time general assistants. In light of the uncertainty regarding the changing day-to-day working practices at the shelter brought about by the pandemic, it is our intention to review and restructure the staffing situation next year.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long term objectives remain the same and as always our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Financial review

The Charity's total income for the year was £686,040 with net income for the year of £276,211. Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year end stand at £718,683.

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inerrant unpredictability of legacy income, the Trustees consider that twelve months forward expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £34,167. The level of free reserves at 31 May 2021 is £552,760, which equates to just over sixteen months forward expenditure which is above the free reserves target.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Achievements and performance

As with last year, this year is all about caution and maintenance with financial uncertainty determining careful planning to ensure the ongoing care of our animals and the safety and well-being of our much valued staff and remaining volunteers. The world is a very different place these days as a result of the ongoing pandemic. It has seen a change in our working practices, the decimation of many fund-raising activities and the permanent closure of our charity shop which had provided us with an important level of regular income every month for the last 5 years. The fear of financial commitment to a further 5 year lease during these uncertain times was considered by the trustees to be a risk too far.

The government furlough scheme has helped considerably enabling us to retain staff when our income dropped, because there have been periods this year when we have had to cope with skeleton staff, staff working in bubbles, no volunteers able to work at the shelter or people self-isolating.

Trustee recruitment and training

Many of our stalwarts have decided to retire during these ever changing times including our fellow trustee of 30 years, Leah Elvidge. We shall greatly miss her passion, caring and humour and also the help of her (long-suffering) husband Dave who handled all the gift aid for us. Many of our other older volunteers decided against returning also after being hands on for many years and we are hugely grateful for all their dedication and loyalty over the years. They have been instrumental for helping us to get to where we are now and have played a huge part in our successful development.

Fundraising

The charity seeks and receives individual donations to support our work. We strive to achieve the highest standards and value our supportive funders and donors. We stay up to date with charity regulations and data protection to make sure we are legally compliant and adhering to all guidelines and best practice. No fundraising complaints have been received during the year by the charity.

We have also been gratified and humbled by the generosity of donations this year by way of dog and cat food from pet suppliers, public donations, and legacies.

With good practice and Covid-19 regulations being observed, we have continued to take in animals in need throughout the pandemic and have continued to operate a strict appointment only system, both in and out of various lockdowns, for visitors looking to adopt. This works well, and together with vet checks and home checks where appropriate and safe, has enabled re-homing to continue although on a much reduced level due to covid restrictions. It has also enabled potential new owners to visit and build a gradual relationship with some of our more troubled and stressed cats and dogs prior to them leaving for their new forever homes.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

This year we have rehomed 249 cats and kittens, with many being abandoned so sick and tiny, one being just 1 week old. In these situations they have to go straight into one of our amazing foster homes. In one incident alone we were asked to collect 15 cats and kittens from horrific conditions. Our fosterer in this case had the daunting task of hand rearing 9 very sick kittens round the clock at one time, and all credit to her that despite sadly losing 3, 6 of them survived and thrived. Such is the dedication of these volunteers. Our cattery has been full throughout and sadly as many cats that come to us are older, they are with us longer, although we are pleased that we have been able to provide an enrichment area for them to enjoy spending time in this year. We still continue to trap and neuter feral cats where they are able to be released and fed by local communities.

We have had so many dogs with problems come into the shelter this year, and many stressed and confused older dogs whose owners have sadly either gone into homes or died. Many younger dogs have undiagnosed health conditions or behavioural issues, the former often requiring complex veterinary care and the other needing behaviourist support.

We are also anticipating an influx of "lockdown" dogs whose owners have returned to work and can't cope with largely untrained young dogs who have never been left for any period of time, also some have come from puppy farms and the health problems linked with poor breeding practices. Some families are sadly giving up pets for financial reasons, due to the costs of feeding and/or escalating vets bills. We have also taken many delightful but traumatised dogs from kill-shelters in Romania. These animals have such mental scars but are desperate for love and kindness. Some of them need a long time and lots of gentle patience and understanding to enable them to trust humans, but a life is a life and we will help any animal in distress. We received a desperate call from a vet in London asking for help with a 2 year old Staffie cross. She had been taken in by her owner to be put to sleep because she was suffering from multiple seizures daily and the owner couldn't afford the medication. This was this poor dogs 4th home, so we decided to give her a chance in life and brought her in. She was seen by our vet who doubted the diagnosis of epilepsy, and took her off all meds. She has been seizure free for some months now and is recovering well with us, and eventually will be ready for re-homing but in light of her past experiences, there is no rush, the right home is out there somewhere as is the case for all animals, but it has to be the right home for the right animal even if it takes a long time. As we have said re homing numbers are down during this year due to the restrictions, regulations and precautions surrounding Covid-19, but we are about care for our animals rather than numbers. This year we have rehomed 168 dogs.

We are still helping rescue rabbits and guinea pigs but we are continuing to place them with our specialised foster carers. With our working practices having had to change so fundamentally for the safety of staff, volunteers and animals and trying to restrict the number of people coming to the rescue centre, it is working better for all concerned, including ease of specialist veterinary care that rabbits often require, being within close travelling distance to the specific foster homes. Our challenge for the last year and a half has been to survive and continue the work that we started almost 40 years ago, and thanks to our wonderful staff and volunteers we have been able to meet this. It has been an amazing effort on their part under the brilliant leadership of our manager who has been extremely innovative with imaginative fund raising ideas and methods of maintaining public awareness of what we are about going forward.

We have many plans for the future and are hoping to be appointed as the East Riding of Yorkshire Council Dog Warden Kennels in June. This will be a very positive move for the trust and enable us to help and assess any unclaimed dogs directly from our shelter and so minimising their trauma, as well as providing an extra form of income for us. We are so grateful for the kindness and generosity of the public during these difficult times, when life is more uncertain than at any time we have ever known, but we remain committed and positive in our endeavours to continue to protect the long-term security and future of the trust.

This report was approved by the Trustees on 12/01/2022 and signed on their behalf by:


Mrs Jane Harper
Trustee

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities for the year ended 31 May 2021

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of The Hull Animal Welfare Trust for the year ended 31 May 2021

I report to the trustees on my examination of the Financial Statements of the Hull Animal Welfare Trust for the year ended 31 May 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's Financial Statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the Financial Statements give a true and fair view which is not a matter considered as part of an independent examination.

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 Financial Statements to be reached.

Laura Masheder

01/02/2022

Laura Masheder FCA DChA
Azets Audit Services Limited

Triune Court
Monks Cross Drive
York
YO32 9GZ

The Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2021

	Notes	Unrestricted funds £	Designated property fund £	Total for year to 31 May 2021	Total for 11 months to 31 May 2020
Income from:					
Donations and legacies	2	633,448	-	633,448	327,380
Grants	3	26,103	-	26,103	2,852
Other trading activities:					
- Shop income		-	-	-	42,915
- Fundraising activities		7,585	-	7,585	11,919
- Rental income		7,400	-	7,400	7,200
- Subscriptions		1,735	-	1,735	2,987
- Other income		9,732	-	9,732	-
Investment income:					
- Bank interest	4	37	-	37	314
Total income		686,040	-	686,040	395,567
Expenditure on:					
Raising funds	5	10,560	-	10,560	21,451
Charitable activities	6	373,086	26,183	399,269	421,117
Total expenditure		383,646	26,183	409,829	442,568
Net income/ (expenditure) and net movement in funds		302,394	(26,183)	276,211	(47,001)
Funds brought forward	14	416,289	508,360	924,649	971,650
Funds carried forward	14	718,683	482,177	1,200,860	924,649

The statement of financial activities includes all gains and losses recognised in the period and all income and expenditure in the current year and previous period is unrestricted in nature.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

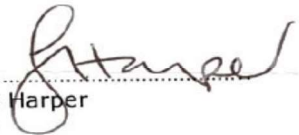
A comparative statement of financial activities can be found at note 19.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		648,100		694,352
Current assets					
Stocks		400		400	
Debtors	9	33,390		48,970	
Cash at bank and in hand		534,786		196,269	
		568,576		245,639	
Creditors: amounts falling due within one year	10	(15,816)		(15,342)	
Net current assets		552,760		230,297	
Net assets			1,200,860		924,649
Funds of the charity:					
Unrestricted	12		718,683		416,289
Designated	13		482,177		508,360
Total funds	14		1,200,860		924,649

The Financial Statements were approved by the Trustees on 12/01/2022 and signed on their behalf by:


 Mrs Jane Harper
Trustee


 Mrs Sue Sewell
Chairman

The notes on pages 11 to 21 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from/ (absorbed by) operations	18		338,480		(27,454)
Investing activities					
Interest received		37		314	
Net cash generated from investing activities					
			37		314
Net increase/ (decrease) in cash and cash equivalents					
			338,517		(27,140)
Cash and cash equivalents at beginning of year					
			196,269		223,409
Cash and cash equivalents at end of year					
			534,786		196,269

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

The Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991, and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. Although the current economic climate created by COVID-19 creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approving these. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the Statement of Financial Activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the Charity is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 16).

Income from government grants and other grants whether 'capital grants' or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.8 Pensions

The Charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the period they are payable.

1.9 Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4% Straight line
Property improvements	10% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.11 Fund accounting

Funds held by the Charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund – this is the net book value of assets purchased being previously designated and restricted funds. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements show true and fair view of the funds available to operate the charity.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.13 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.14 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.15 Stock

New goods for retail are measured at cost.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

1.16 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.17 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.17 Critical accounting estimates and judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.18 Taxation

The Charity is exempt from income tax to the extent that income and gains are applied to charitable purposes only.

1.19 Accounting period

The accounting period is for the year ended 31 May 2021. The previous accounting period has been shortened to align with other reporting periods and covered the 11 months to 31 May 2020.

2. Donations and Legacies

	2021	2020
	£	£
Donations	143,218	149,750
Legacies	490,230	177,630
	<u>633,448</u>	<u>327,380</u>

As at 31 May 2021 the Trustees were aware of one residuary legacy that the charity was entitled to (2020 – none). See note 17 for further details.

During the year there were no restricted donations or legacies (2020 - none).

3. Income from grants

	2021	2020
	£	£
Coronavirus job retention scheme grant	26,103	2,852

4. Income from investments

	2021	2020
	£	£
Interest on UK cash deposits	37	314

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

5. Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<hr/>		
<i>Cost of generating funds:</i>		
- Shop rent and rates	3,453	13,750
- Retail goods and merchandise for resale	-	2,127
<i>Support costs:</i>		
- Advertising	1,740	1,514
- Printing, postage and stationery	159	104
- Telephone	1,128	634
- Equipment hire	368	651
- Light and heat	126	169
- Bank charges	270	280
- Sundry expenses	242	59
- Accountancy and payroll fees paid to the Independent Examiner	3,074	2,163
	<hr/>	<hr/>
	10,560	21,451

All expenditure on raising funds in the current period and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is the Examiner's Independent Examination fee of £370 (2020 - £350).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

6. Expenditure on charitable activities

	Total 2021 £	Total 2020 £
<i>Charitable activities:</i>		
- Staff costs (Note 6)	154,972	141,707
- Veterinary fees	91,316	123,802
- Animal food	11,424	15,229
- Kennel costs	28,923	31,226
- Rabbit bedding and food	1,609	4,848
<i>Support costs:</i>		
- Advertising	2,610	2,271
- Motor expenses	1,855	1,595
- Printing, postage and stationery	637	416
- Telephone	4,512	2,537
- Equipment hire	1,473	2,604
- Repairs and renewals	2,310	16,842
- Light and heat	6,150	8,267
- Insurance	11,457	10,465
- Shop rent and rates	15,805	2,009
- Sundry expenses	4,589	1,123
- Bank charges	1,079	1,121
- Depreciation charge	46,252	46,399
- Accountancy and payroll fees paid to the Independent Examiner	12,296	8,656
	399,269	421,117

All expenditure on charitable activities in the current year and prior year related to unrestricted funds.

Included within accountancy and payroll fees is the Examiner's Independent Examination fee of £1,450 (2020 - £1,390).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

7. Employment costs

Staff costs comprise:	2021 £	2020 £
Wages and salaries	148,355	133,372
Employer's National Insurance	4,702	6,765
Pension costs	1,915	1,570
	154,972	141,707

The Charity had 12 employees during the year under review (2020 – 13).

No employees received remuneration in excess of £60,000 (2020 – no employees) and no Trustees (2020 – no Trustees) received remuneration, benefits or out of pocket expenses.

8. Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
As at 1 June 2020	1,184,422	50,577	13,160	1,248,159
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 May 2021	1,184,422	50,577	13,160	1,248,159
Depreciation				
As at 1 June 2020	491,639	50,516	11,652	553,807
Charge in the year	45,814	60	378	46,252
Depreciation on disposals	-	-	-	-
As at 31 May 2021	537,453	50,576	12,030	600,059
Net book values				
At 31 May 2021	646,969	1	1,130	648,100
At 31 May 2020	692,783	61	1,508	694,352

Included within land and buildings is land to the estimated cost of £4,000 (2020 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

9. Debtors

	2021	2020
Prepayments and accrued income	14,562	15,841
VAT recoverable	18,828	33,129
	33,390	48,970

Accrued income includes legacy income accruals of nil (2020 - nil). Details of contingent legacies are included in note 17 of these financial statements.

10. Creditors: amounts falling due within one year

	2021	2020
Accruals	9,492	9,935
Trade Creditors	3,655	4,394
Tax and social security	2,669	1,013
	15,816	15,342

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and buildings £	Other £	31 May 2021 £	Land and buildings £	Other £	31 May 2020 £
Less than one year	-	3,035	3,035	2,083	3,672	5,755
2-5 years	-	10,621	10,621	-	6,384	6,384
	-	13,656	13,656	2,083	10,056	12,139

12. Unrestricted funds

	2021 £	2020 £
Balance at 1 June 2020	416,289	437,107
Net income/ (expenditure) for the period	302,394	(20,818)
Balance at 31 May 2021	718,683	416,289

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

13. Designated funds

	2021 £	2020 £
Balance at 1 June 2020	508,360	534,543
Net expenditure for the period	(26,183)	(26,183)
Balance at 31 May 2021	482,177	508,360

The balance in the designated property fund represents the Animal Welfare Centre property asset fund which is the value of unrestricted funds represented by the tangible fixed asset owned and used by the charity on an on-going basis for animal welfare activities.

14. Analysis of net assets between funds

	Unrestricted £	Designated £	Total £
Tangible fixed assets	165,923	482,177	648,100
Current assets	568,576	-	568,576
Current liabilities	(15,816)	-	(15,816)
Total net assets at 31 May 2021	718,683	482,177	1,200,860

	Unrestricted £	Designated £	Total £
Tangible fixed assets	185,992	508,360	694,352
Current assets	245,639	-	245,639
Current liabilities	(15,342)	-	(15,342)
Total net assets at 31 May 2020	416,289	508,360	924,649

15. Capital commitments

At 31 May 2021 there were no capital commitments (2020 - none).

16. Related party transactions

Sewell Construction Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) are not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Construction Limited provided maintenance and repair services totalling £20,493 (2020 - £16,842), no balances remain outstanding at the year end (2020 - £nil).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

17. Contingent assets

At 31 May 2021, the charity had been notified of its entitlement to 1 (2020: 0) residuary legacy with Probate granted, the value of which is uncertain due to either insufficient information being available or due to potential claims on the estate. At the date when the accounts were signed, no further information had been received and so these legacies have either not been accrued or not been accrued in full.

18. Cash generated from operations

	Total 2021 £	Total 2020 £
Surplus/ (deficit) for the year	276,211	(47,001)
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(37)	(314)
Depreciation of tangible fixed assets	46,252	46,399
Movements in working capital:		
Decrease/ (increase) in debtors	15,580	(17,698)
(Decrease)/ increase in creditors	474	(8,840)
Cash generated from/ (absorbed by) operations	338,480	(27,454)

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

19. Comparative Statement of Financial Activities

	Unrestricted funds £	Designated Property fund £	Total for 11 months to 31 May 2020
Income from:			
Donations and legacies	321,632	-	321,632
Other trading activities:			
- Shop income	42,915	-	42,915
- Fundraising activities	11,919	-	11,919
- Rental income	7,200	-	7,200
- Subscriptions	2,987	-	2,987
- Other	8,600	-	8,600
Investment income:			
- Bank interest	314	-	314
Total income	395,567	-	395,567
Expenditure on:			
Raising funds	21,451	-	21,451
Charitable activities	394,934	26,183	421,117
Total expenditure	416,385	26,183	442,568
Net (expenditure) and net movement in funds	(20,818)	(26,183)	(47,001)
Funds brought forward	437,107	534,543	971,650
Funds carried forward	416,289	508,360	924,649