

REGISTERED COMPANY NUMBER: 02314427 (England and Wales)  
REGISTERED CHARITY NUMBER: 1031342

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR**  
**CARLA LANE ANIMALS IN NEED**

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**CARLA LANE ANIMALS IN NEED**

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**FOR THE YEAR ENDED 31ST MARCH 2021**

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**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

1. For the benefit of the public, the advancement of animal welfare through promotion of kindness and the prevention of cruelty to animals in particular by providing or assisting in the provision of food, shelter and veterinary treatment for animals which are in need of care and protection.
2. The provision of neutering, education, and advocacy services to other animal carers and owners in furthering the welfare of animals.
3. To advance the education of the public in and to carry out research including the need, natural behaviour, habits and lifestyle of animals, and the proper care of all domestic animals and make public the useful result of such research.

The Charity's function is to Rescue, Rehabilitate and Rehomed animals. Also, to work in the community giving support. We are committed to the welfare and well-being of all animals especially those neglected, abused and abandoned. In doing so we are helping members of the public with pet related problems and issues. We provide a much-needed service by ensuring that new owners are given the correct guidance and advice needed when choosing a companion animal. We network with other organisations for the benefit of the animals, sharing knowledge and expertise.

**Public benefit**

The trustees have had due regard to the guidance published by the Charities Commission on public benefit and are content that the Charity has met these conditions, as described below.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

Carla Lane Animals In Need has for many years been the first port of call, for the members of the public and authorities seeking help with pet related problems. We have increased our services significantly, in particular our ability to rescue and rehome dogs. This is due to the substantial refurbishment of our kennel block which opened in July 2019. It came at a great cost and we had to increase our fundraising activities to raise the £500k which was required for the renovation.

We are known as a safe place for many rejected, abandoned animals and traumatised dogs from the pound, that are often facing their 'last walk'. They come to us into quiet spacious kennels to recover, from the terrible experiences they have suffered. At the Sanctuary, we make plans for all the animals that we know will need our help. We have to feed the animals, heat the sanctuary and pay the vet bills. It all comes at a cost. The animals come to us for many reasons, some genuine, mostly because of the unkindness or thoughtlessness of humankind.

We see so much suffering, but we also experience the immeasurable joy of seeing an animal regain health and confidence and go on to a loving home. We are fortunate to have the amazing support from many kind people. It is this that inspires us to continue our work in the community. We pride ourselves in helping the animals and those people involved with them.

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**Achievements and performances during the year**

Our main recent achievements last year included finding homes for over 400 dog, 200 cats, 54 rabbits and farm animals in spite of the impact of Covid. We successfully devised a way of fundraising by using our Facebook page. We held raffles, auctions, virtual events and online book sales. This enabled us to pay our vet bills, which were substantial, as well as wages and other bills. Our usual fundraising methods, fun dog shows, shop, stalls and street collections were no longer viable.

Having our brand-new dog unit up and running really helped us through the difficult time. Seeing the dogs enjoying such comfort and enriched environment was a definite moral boost for us.

We ran our own pet foodbank service for pets in need. We transported food that was surplus to our requirements to other rescues, near and far. We networked with local food banks to provide pet food. There was a huge demand for this due to the impact of Covid.

We continued to help the most vulnerable animals that were requiring surgery and special veterinary care as well as supporting owners who were experiencing low income due to the pandemic. We gave assistance to help their pets. We managed to save funds to put aside for our planned new cattery.

**We think our biggest achievement is that not only have we survived, but we have also adapted to ensure our future and the future of the animals that need us.**

It is our 30th Anniversary this year and over the years we have saved and rehomed many 1000s of animals and will continue to do so.

**Moss Cottage Retreat and Warren Farm Boarding Kennels**

Boarding has suffered immensely due to cancellation of holidays due to Covid.

We have only been able to open briefly at Warren Farm and Moss Cottage Retreat kennels. This was a pity, as both facilities were fully booked for the main seasons and it would have been a bumper year.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

The planning issue with Moss Cottage Retreat was resolved and full planning permission was given. We had historic planning permission from Knowsley Council and were given assurances by West Lancashire, that no further planning was needed. In view of the noise complaints from one neighbouring farm, we had to submit a retrospective planning application. This was subsequently approved after submission of a noise report and some noise containment improvements.

We have had some flooding issues around Moss Cottage Retreat and had to engage an agricultural drain expert to assist with this. It has yet to be resolved.

We are very surprised that the flooding risk wasn't picked up on the survey that was completed by The Charity Bank chosen surveyor.

We are now told by neighbours, that the Cottage has always had this problem and it is obvious when the floorboards are lifted as the old rising water levels can be seen.

Moss Cottage Retreat is proving to be a very desirable boarding unit due to the high-grade facilities.

Both Warren Farm and Moss Cottage are fully licensed up to date and fully insured. Many improvements have been undertaken at Warren Farm kennels, roofing and tiling and to the attached bungalows, which continue to bring in an income of £1,270 a month. Moss Cottage brings in a rent of £500 a month. We are also fortunate that all the tenants undertake regular voluntary work.

**Staff**

We have managed to retain and support our staff during this difficult period and made use of the Government furlough scheme.

All boarding staff were furloughed as no work was available.

We continue to run the sanctuary and care for the animals but have still had to furlough a number of staff, keeping those essential for handling dogs safely and other keyworkers.

Most staff have been brought back on the part time Furlough scheme and we hope to have all back by the end of March 2021.

We will have to consider contracts that are up for renewal, and we may have to lose 2 or 3 members of staff, due to the boarding business being very uncertain this year.

Full Covid compliance has been in place from the beginning, with gel stands, facemasks in use and social distancing.

We have had three members of staff contract Covid at different times. However, none were in contact with other staff, so transmission was avoided.

At this time, we employed 15 members of staff in total. 2 members of staff for the cattery, 9 kennel staff and 2 apprentices, the kennel manager, an animal ambulance driver, farm manager/fundraising administrator and a part time admin assistant.

We are aware that we need to employ extra help in the cattery and farm. Our donkeys are out at grazing and are cared for daily by a dedicated volunteer. Our 2 ponies, Merlin and Merrylegs, are at grazing at the home of one of our Trustees. Over 150 animals, hens, rabbits, goat, sheep and 50+ cats, kittens and 40 dogs are cared for each day. We accept that funds will need to be made available to employ staff and to ensure staff are paid appropriately in line with the National Living Wage.

We recognise it is important to have the correct ratio of staff to animals for welfare reasons, in particular when handling large dogs in need of specific training.

**Training**

Our HR and Health and Safety is managed by Peninsular. They update us regularly with current regulations and notify us of any changes. They also provide an assessor to check the Health and Safety procedures.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

We continue to train staff, with new and appropriate methods, to enable safe interaction with the animals they care for. General health and safety training is essential and is given priority.

It is important to recognise the special needs of specific dogs. Our own onsite training cannot always address the problems that some of the dogs' exhibit. We seek the help of specialists and experts in rehabilitation and sometimes dogs enter residential care. Training has become a very big issue, due to many dogs lacking in social interactions when they come to us. This is becoming very costly; however, corners cannot be cut. We have a duty of care to public safety. We are hoping to apply for grants for training costs. New procedures have been put in place for staff handling dogs, particularly for apprentices and trainees.

**Shop and Events**

We had to close the charity shop in March 2020, resulting in a loss of over £5000 per month. We were able to open briefly from end of July up to Christmas. We owe a lot to the volunteers who run the shop. They stepped up to help and raise much needed funds.

Street collections, stalls, and all our regular attic sales and public events did not go ahead, resulting in a loss of over £50,000. We had to continue to pay the quarterly rent on the shop £4,500, for the entire period. However, on signing the new lease were given a rent-free period, from January to end of March 2021. Our annual five big dog show events were also cancelled, another loss of around £20,000. We lost all the regular donations we get from visitors putting a donation in the box at the Sanctuary.

The shop will continue to be one of the main sources of income when Covid regulations are lifted. The shop was closed in accordance with lockdown regulations then intermittently once restrictions allowed. The shop raised £26,106.

Volunteer manager Chris Foss will continue to manage the shop. We will need to recruit new volunteers to add to our existing volunteer base.

**Animal Welfare**

In line with the guidelines of ADCH (Association of Dog and Cat Homes) of which we are a member, we have been unable to operate in the usual manner due to Covid regulations, when rehoming animals.

Visitors are not allowed to come to the sanctuary to view an animal for adoption, nor are they able to bring an animal to the sanctuary for rehoming.

We have had to move to a new way of moving animals to and from the sanctuary. We are again using Facebook as a tool, to help us with the process.

Animals ready for homes are posted. People apply by completing an online form or by calling the sanctuary if they need assistance.

We then arrange a Zoom meeting, after carefully considering the compatibility of animal and adopter.

If all goes well, we take the animal to the new home ensuring meetings take place outside for the main introduction. All Covid guidelines are strictly adhered to.

This process is time consuming. However, it has always been our policy to deliver all animals to homes and do thorough checks and we continue to do this. We have rehomed 658 dogs cats and other animals during very trying times, saving many lives.

Our Animal Welfare Officer goes out to collect animals at risk.

We take animals in from the local veterinary practices, Social Services, hospital referrals, local authorities, councils and dog wardens, as well as directly from owners.

Covid has greatly impacted on the animals and people needing help.

We have had many pets from people who have lost their jobs and homes, through ill health and bereavement. We dealt with many sad cases and this does affect the staff and Trustees emotionally.

Many animals come to us in a very sad state when people have not been able to afford veterinary care or proper food.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

This has had an impact on our vet bills, as we have had to cover the costs of operations and ongoing care to restore animals to good health.

Our vet continued to hold a surgery at the sanctuary for our animals and offered continuous support during the pandemic at the two surgeries we frequent.

Our helplines are open every day of the week and emergency contact is also available.

Financially, we are in a stable position and have reserves in place to see us through. However, we remain vigilant and continue to look for new ways to raise funds and economise. We recognise the importance of reserves and are legally bound to have 3 months.

**Cat Outwork**

Cat outwork was limited due to Covid and the availability of veterinary care to neuter.

Trustee, Margaret Brady, remains responsible for cat outwork, putting in many hours each week.

The number of cats requiring rehoming still far outweighs the capacity of the charity to help. This reflects the social conditions of the times and also lack of neutering, despite the widespread schemes funded by the Cats Protection, and the fact that 90% of Merseyside veterinary practices participate.

The cat outwork is based at a farm near to the Sanctuary. Here there is a refuge for free-range feral cats, rescued from appalling conditions which cannot be returned.

Homes are difficult to find for ferals and this means there is an aging population of animals needing vet treatment, e.g. dental care.

Carla Lane Animals In Need is part of the advocacy scheme organised by the Cats Protection. Virtual meetings were held 3-4 times during the year. About eight local charities are represented ranging from lone participants to the large nationals, like the PDSA. The Cats Protection are running schemes in the needy areas of Liverpool, Everton, Anfield, Walton whereby a door to door survey yields cat numbers and local residents willing to participate.

Carla Lane Animals In Need receives £5,000 per year from Cats Protection and matches this amount from Gift Aid on food donations. This provides routine worming, defleaing etc, when feral or stray cats are neutered. The Cats Protection pays £40 per cat but only for the neuter. Additional fundraising is via Facebook appeals if a cat needs expensive surgery e.g. enucleation, amputation, entropion.

**Legacies, Grants and Loans**

We received some legacies during this financial year. We are expecting a number of legacies in the coming year.

We did receive The Gallimore Trust and Miss Maria Susan Rickard

We did receive small grants for running costs and to assist our work with Bull Breeds.

We received some Government grants towards our boarding kennels and shop in accordance with Covid guidelines.

**Donations**

Many donations came through Facebook, Enthusiasm also from owners of animals we helped/rehomed and appeals.

**Specialists**

We feel that we ought to mention the assistance given by Colin Thomson our bookkeeper and Peter Buck of TLL accountants for help and advice throughout the year. Also, Austin, Allison and the team from Barn Lodge Veterinary Surgery. Dog trainers Danny Well and Joy Keys.

**Facebook and Social Media**

Special thanks to retired Trustee, Tracey Hillon, who set up the original Facebook page. She continued to give tremendous support for Facebook fundraising, auctions, book sales and general sales. She raised £1,000s. She did this alongside of fostering cats and kittens, and promoting them on Facebook to seek homes.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Facebook, social media is a main source of fundraising and has been invaluable especially during Covid. Virtual events such as auctions, raffles and sales will feature largely in the next financial year. Our followers at 31st March were approaching 70,000. It is a forum for promoting our dogs and cats as well as supplying and receiving information from many sources. Without the help of our staff, working in their own time and putting in many hours a night, we would not be able to run our Facebook page.

**Community Work**

We have been chosen as community partners by our local Pets At Home in Burscough. We are active in the community assisting with pets and problems, giving advice on dog training and general animal care. We are highly regarded in the community; we receive donations and pet food on a daily basis. If we had to put a price on this it would be approaching £30,000 a year in goods and donations.

We also ran our own community food bank, delivering food to other rescue centres throughout the country and also to local people who were suffering shortages due to Covid. As part of the Cats Protection Advocacy scheme we were involved in arranging neutering for cats belonging to people with limited funds. We offered a neuter and return service. There was no charge for this.

We continued to assist with neutering Bull Breeds and we funded the neutering of parent animals whenever we collected puppies.

Our other community services were limited due to Covid restrictions.

**Volunteers**

We put new volunteer inductions on hold during Covid. We allowed our previous volunteers to come and help walk the dog.

**Fundraising activities**

We were unable to enlist the help of our usual volunteers due to Covid.

Our main fundraisers, the dog shows, shop, stalls and street collections were no longer viable.

We devised new ways to fundraise using online forums, social media. Facebook played a huge role in raising funds. We substantially increased our followers to over 70,000 and this enabled us to run very successful auctions, raffles and virtual events. We are extremely fortunate to have supporters who stepped up to help by donating items for sale, animal food and equipment. They responded to our appeals towards vet bills, for animals that needed operations and emergency care. We managed to make up for much of the fundraising losses and took part in The Big Give, raising £24,000. Our staff have been amazing working often in their own time to help raise funds.

We were concerned that we would lose the goodwill of the regular visitors to the sanctuary, due to Covid regulations, however food donation poured in from our Amazon Wishlist with deliveries arriving daily. The Trustees, our staff and our supporter's rose to the challenge and adapted but not without encountering all the difficulties that come with the Covid pandemic.

**Financial review**

**Investment policy and objectives**

The charity has a small balance of investments, being cash held on deposit which helps provide a better return than the interest rate available at present.



**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which enables the charity to continue with its ongoing activities. Over 80% of the Charity's income is voluntary income. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have set a level for general funds of £150,000 which equates to approximately four months of costs.

There are currently £110,918 of unrestricted reserves excluding restricted and designated reserves

The charity received income of £985,185 (2020: £686,380) during the year. The expenditure in the year totalled £516,561 (2020: £522,071) which resulted in a surplus for the year of £468,624 (2020: £164,309) contributing to help build reserves up towards the target level.

**Subsidiary Company**

Significant funds have been invested, by way of a loan to our wholly owned subsidiary Trading Company. The Trading Company operates a commercial Boarding Kennel business which generates profits for donating back to the Charity.

The Subsidiary Company ran a dog kennel business but ceased trading due to Covid restrictions. The Charity are proposing to sell the property relating to the Subsidiary. There were no profits during the year to contribute to the Charity income. The net assets of the Subsidiary Company are not material.

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**STRATEGIC REPORT**

**Future plans**

**General comments and future plans**

Although we have a core team of dedicated people, we urgently need new trustees or helpers just for specific tasks. we are pleased to welcome two new trustees since the year end.

The next project is a total redesign and refurb of the cattery and farm area, including the rabbit pens.

**Impact of Covid**

Due to the Covid regulations, we were forced to close on the 23th March 2020, to comply with lockdown procedures. This affected both boarding kennels and reflected heavily on the takings for this year.

We opened when safe to do. We had an 'appointment only' system to view the animals. Our fundraising was virtual on Facebook. Street collections and stalls were not an option. Our improvement plans for the cattery were postponed. Our shop was closed.

Health and Safety regulations were applied, and appropriate notices, PPE, barriers and cleansing stations were put in place. This enabled us to allow the public in to view the animals and drop off donations.

**Acknowledgements**

Support Adoption For Pets

Pets At Home

Jean Sainsbury Animal Welfare Trust

Miss Maria Susan Rickard Trust

The Gallimore Trust

Cats Protection

All the Facebook Friends, Enthuse (formerly Charity Checkout), Paypal and Go Fund Me donators

Colin Thomson, our bookkeeper

Peter Buck from Champion TLL Limited

Sharon and the Merseyside Beagle Club

Sanctuary volunteers - Joe Ferber our Handyman, Yvonne, Bob, Jimmy, Kay, Shirley, Kim, Julie and Jill for all their help at the Sanctuary

Chris Foss and the Formby shop volunteers

The Maghull Stall team

The Dog Show Helpers

Ray the Bee man for taking care of the bees,

Netty at Groomingdales Dog Groomers

Austin and Allison and all the team from Barn Lodge Vets, Ribble Vets and all the other vets that have helped with our animals

Norma & Ken Richardson

The cake bakers and the craft makers

Hilary for caring for our donkeys in all weather, all year

Our wonderful staff for always being there for the animals, well into the night.

Our trustee Margaret Brady, Judy for caring for all the cats when we don't have room at the Sanctuary.

Helen and Bob Smyth

Shylowen Horse and Pony Sanctuary for their care of the ponies

Betty Black and Mary Lane, Pauline Robson for generous donations throughout the year

To countless others who have donated, far too many to mention here.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02314427 (England and Wales)

**CARLA LANE ANIMALS IN NEED**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Registered Charity number**  
1031342

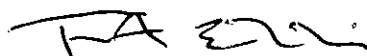
**Registered office**  
Fir Tree Animal Sanctuary  
3 Spurriers Lane  
Prescott Road  
Liverpool  
Merseyside  
L31 1BA

**Trustees**  
Miss M Brady  
Mrs FA Ellis  
Mrs A Lea  
Mrs J McGee (appointed 22.5.2021)  
Miss J Randall (appointed 2.2.2022)

**Company Secretary**  
Mrs A Lea

**Independent Examiner**  
P Buck  
FCA, DChA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20/3/2022 and signed on the board's behalf by:



.....  
Mrs FA Ellis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CARLA LANE ANIMALS IN NEED**

**Independent examiner's report to the trustees of Carla Lane Animals In Need ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA, DChA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



P Buck  
FCA, DChA  
Champion TLL Limited  
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Hesketh Bank  
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Lancashire  
PR4 6SN

Date: .....

20/3/2022

**CARLA LANE ANIMALS IN NEED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	862,793	-	862,793	453,690
<b>Charitable activities</b>	5				
Welfare services for animals		77,312	-	77,312	81,563
Other trading activities	3	37,280	-	37,280	130,125
Investment income	4	7,800	-	7,800	21,002
<b>Total</b>		<b>985,185</b>	<b>-</b>	<b>985,185</b>	<b>686,380</b>
 <b>EXPENDITURE ON</b>					
Raising funds	6	27,305	-	27,305	22,027
<b>Charitable activities</b>	7				
Welfare services for animals		489,256	-	489,256	500,044
<b>Total</b>		<b>516,561</b>	<b>-</b>	<b>516,561</b>	<b>522,071</b>
 <b>NET INCOME</b>		<b>468,624</b>	<b>-</b>	<b>468,624</b>	<b>164,309</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,635,272	-	1,635,272	1,470,963
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,103,896</b>	<b>-</b>	<b>2,103,896</b>	<b>1,635,272</b>

The notes form part of these financial statements

**CARLA LANE ANIMALS IN NEED**

**BALANCE SHEET**  
**31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,492,978	-	1,492,978	1,525,416
<b>CURRENT ASSETS</b>					
Debtors	14	429,617	-	429,617	397,688
Investments	15	100	-	100	100
Cash at bank		541,940	-	541,940	85,857
		<u>971,657</u>	<u>-</u>	<u>971,657</u>	<u>483,645</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(51,274)	-	(51,274)	(53,175)
<b>NET CURRENT ASSETS</b>		<u>920,383</u>	<u>-</u>	<u>920,383</u>	<u>430,470</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,413,361	-	2,413,361	1,955,886
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	(309,465)	-	(309,465)	(320,614)
<b>NET ASSETS</b>		<u>2,103,896</u>	<u>-</u>	<u>2,103,896</u>	<u>1,635,272</u>
<b>FUNDS</b>	19				
Unrestricted funds:					
General fund				110,918	109,856
Designated - Fixed assets				1,492,978	1,525,416
Kennel/Cattery Development				500,000	-
				<u>2,103,896</u>	<u>1,635,272</u>
<b>TOTAL FUNDS</b>				<u>2,103,896</u>	<u>1,635,272</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**CARLA LANE ANIMALS IN NEED**

**BALANCE SHEET - continued**  
**31ST MARCH 2021**

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....20/3/22..... and were signed on its behalf by:

.....FA Ellis.....  
FA Ellis - Trustee

**CARLA LANE ANIMALS IN NEED**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	489,272	239,315
Interest paid		(22,040)	(21,642)
Net cash provided by operating activities		<u>467,232</u>	<u>217,673</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(193,668)
Interest received		-	4,782
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(188,886)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(11,149)	-
Net cash (used in)/provided by financing activities		<u>(11,149)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>456,083</u>	<u>28,787</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>85,857</u>	<u>57,070</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>541,940</u></u>	<u><u>85,857</u></u>

The notes form part of these financial statements



**CARLA LANE ANIMALS IN NEED**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	468,624	164,309
Adjustments for:		
Depreciation charges	32,438	32,691
Interest received	-	(4,782)
Interest paid	22,040	21,642
(Increase)/decrease in debtors	(31,929)	24,066
(Decrease)/increase in creditors	(1,901)	1,389
<b>Net cash provided by operations</b>	<b>489,272</b>	<b>239,315</b>

**2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank	85,857	456,083	541,940
	<u>85,857</u>	<u>456,083</u>	<u>541,940</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>
<b>Debt</b>			
Debts falling due within 1 year	(11,500)	-	(11,500)
Debts falling due after 1 year	(320,614)	11,149	(309,465)
	<u>(332,114)</u>	<u>11,149</u>	<u>(320,965)</u>
<b>Total</b>	<b>(246,157)</b>	<b>467,232</b>	<b>221,075</b>

The notes form part of these financial statements

## **CARLA LANE ANIMALS IN NEED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST MARCH 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

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

##### **Allocation and apportionment of costs**

Since almost all of the Charity's costs relate to direct charitable activities (fund raising costs are negligible) it is not necessary to allocate costs separately as support costs (apart from governance costs) as they would nearly all be allocated back to direct charitable expenses. Direct charitable costs are allocated to the Charity's three main activity headings based on time spent in each area, consistent with earlier years.

##### **Tangible fixed assets**

Tangible assets for use by the Charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles:	25% on cost
Plant and Machinery:	25% on cost
Freehold Property :	2% on cost

##### **Taxation**

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

##### **Fund accounting**

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

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

Designated funds are unrestricted funds that are set aside for specific future expenditure.

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Consolidation**

The accounts of the subsidiary have not been consolidated since the group is exempt from consolidation as the combined income of the group is under 1million.

**CARLA LANE ANIMALS IN NEED**

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

**1. ACCOUNTING POLICIES - continued**

**Consolidation**

The results of the subsidiary are summarised in a note to the accounts.

**Cost of generating funds**

Fund raising expenditure comprises costs incurred in encouraging people and organisations to contribute financially to the Charity's work. The trading costs relate to the running costs on a Charity Shop.

**Governance**

Expenditure on management and administration of the Charity includes all expenditure not directly related to the charitable activity or fund raising ventures. This includes bookkeeping, audit fees and other miscellaneous administration costs.

**Fixed asset Investments**

Fixed asset investments are included in the accounts at their market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

The subsidiary company is shown is shown at cost not Market value

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	423,147	363,806
Gift aid	66,191	23,051
Legacies	220,937	8,000
Grants	2,500	20,833
Donations in kind	15,000	28,000
Covid Grant	16,430	10,000
JRS Grant	118,588	-
	<u>862,793</u>	<u>453,690</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Sainsbury's Charity Trust	-	15,000
Battersea Dogs Trust	-	5,000
Gallimore Trust	-	500
Mazars Charitable Trust	-	333
Rickard	2,000	-
Galimore Staffie	500	-
	<u>2,500</u>	<u>20,833</u>

**CARLA LANE ANIMALS IN NEED**

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

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	4,454	39,513
Shop income	26,103	65,190
Profits donated from subsidiary	-	17,393
Commission received	6,723	8,029
	<u>37,280</u>	<u>130,125</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Rents received	7,800	16,220
Interest on Loan	-	4,782
	<u>7,800</u>	<u>21,002</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021	2020
		£	£
Adoption and re-homing income	Welfare services for animals	<u>77,312</u>	<u>81,563</u>

**6. RAISING FUNDS**

**Other trading activities**

	2021	2020
	£	£
Shop rent, rates and insurance	20,789	16,550
Postage, stationery and advertising	6,516	5,477
	<u>27,305</u>	<u>22,027</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Welfare services for animals	<u>476,194</u>	<u>13,062</u>	<u>489,256</u>

**CARLA LANE ANIMALS IN NEED**

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

**7. CHARITABLE ACTIVITIES COSTS - continued**

Direct Charitable Expenses

	Animal Welfare	Animal Outwork	Education and Networking	Total
Wages and salaries	231,116	26,263	5,253	262,632
Heat and light	15,683	1,781	356	17,820
Telephone	4,916	559	112	5,587
Repairs and maintenance	11,937	1,357	271	13,565
Staff training	3,300	375	75	3,750
Vehicle expenses and insurance	7,271	826	165	8,262
Vet fees and pharmaceuticals	51,233	5,824	1,164	58,221
Animal care and foodstuffs	26,330	2,992	598	29,920
Insurance	5,380	612	122	6,114
Bank charges	2,235	254	51	2,540
Bank loan interest	17,160	1,950	390	19,500
Sundry expenses	744	84	17	845
Notional costs of donated goods	13,200	1,500	300	15,000
Depreciation - motor vehicles	355	42	8	405
Depreciation - buildings	27,878	3,166	634	31,678
Depreciation - plant and machinery	313	36	6	355
	<b>419,051</b>	<b>47,620</b>	<b>9,523</b>	<b>476,194</b>

**8. SUPPORT COSTS**

	Governance costs
	£
Welfare services for animals	<u>13,062</u>

**9. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Depreciation - owned assets	<u>32,438</u>	<u>32,691</u>

**CARLA LANE ANIMALS IN NEED**

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

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

Trustees expenses amounted to £Nil (2020; £Nil)

All expenses were donated back to the charity.

**11. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	249,008	213,339
Social security costs	10,817	8,539
Other pension costs	2,807	2,436
	<u>262,632</u>	<u>224,314</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	16	16
Direct / Admin	<u>16</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	398,190	55,500	453,690
<b>Charitable activities</b>			
Welfare services for animals	81,563	-	81,563
Other trading activities	130,125	-	130,125
Investment income	21,002	-	21,002
<b>Total</b>	<u>630,880</u>	<u>55,500</u>	<u>686,380</u>
<b>EXPENDITURE ON</b>			
Raising funds	22,027	-	22,027
<b>Charitable activities</b>			
Welfare services for animals	500,044	-	500,044
<b>Total</b>	<u>522,071</u>	<u>-</u>	<u>522,071</u>
<b>NET INCOME</b>	<u>108,809</u>	<u>55,500</u>	<u>164,309</u>

**CARLA LANE ANIMALS IN NEED**

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
Transfers between funds	55,500	(55,500)	-
Net movement in funds	164,309	-	164,309
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,470,963	-	1,470,963
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,635,272</u>	<u>-</u>	<u>1,635,272</u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020 and 31st March 2021	<u>1,653,866</u>	<u>9,888</u>	<u>10,400</u>	<u>1,674,154</u>
<b>DEPRECIATION</b>				
At 1st April 2020	131,488	8,468	8,782	148,738
Charge for year	<u>31,678</u>	<u>355</u>	<u>405</u>	<u>32,438</u>
At 31st March 2021	<u>163,166</u>	<u>8,823</u>	<u>9,187</u>	<u>181,176</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>1,490,700</u>	<u>1,065</u>	<u>1,213</u>	<u>1,492,978</u>
At 31st March 2020	<u>1,522,378</u>	<u>1,420</u>	<u>1,618</u>	<u>1,525,416</u>

Freehold land and buildings includes land at cost of £70,000 (2020: £70,000) which has not been depreciated.

**14. DEBTORS**

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	77,071	42,969
Loan to trading company	32,500	32,500
Prepayments and accrued income	<u>1,667</u>	<u>1,440</u>
	<u>111,238</u>	<u>76,909</u>
Amounts falling due after more than one year:		
Loans to trading company	148,464	148,464
Inter company	<u>169,915</u>	<u>172,315</u>
Aggregate amounts	<u>429,617</u>	<u>397,688</u>

**CARLA LANE ANIMALS IN NEED**

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

**15. CURRENT ASSET INVESTMENTS**

	2021	2020
	£	£
Unlisted investments	<u>100</u>	<u>100</u>

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

	2021	2020
	£	£
Bank loans and overdrafts (see note 18)	11,500	11,500
Social security and other taxes	4,202	3,065
Other creditors	32,000	35,000
Accrued expenses	3,572	3,610
	<u>51,274</u>	<u>53,175</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Bank loans (see note 18)	<u>309,465</u>	<u>320,614</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>11,500</u>	<u>11,500</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>11,500</u>	<u>11,500</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>34,500</u>	<u>34,500</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	263,465	274,614

The loan to the Charity Bank is secured on property of the charity.



**CARLA LANE ANIMALS IN NEED**

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

**19. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	109,856	501,062	(500,000)	110,918
Designated - Fixed assets	1,525,416	(32,438)	-	1,492,978
Kennel/Cattery Development	-	-	500,000	500,000
	<u>1,635,272</u>	<u>468,624</u>	<u>-</u>	<u>2,103,896</u>
<b>TOTAL FUNDS</b>	<u>1,635,272</u>	<u>468,624</u>	<u>-</u>	<u>2,103,896</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	985,185	(484,123)	501,062
Designated - Fixed assets	-	(32,438)	(32,438)
	<u>985,185</u>	<u>(516,561)</u>	<u>468,624</u>
<b>TOTAL FUNDS</b>	<u>985,185</u>	<u>(516,561)</u>	<u>468,624</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	106,524	108,809	(105,477)	109,856
Designated - Fixed assets	1,364,439	-	160,977	1,525,416
	<u>1,470,963</u>	<u>108,809</u>	<u>55,500</u>	<u>1,635,272</u>
<b>Restricted funds</b>				
Restricted	-	55,500	(55,500)	-
	<u>-</u>	<u>55,500</u>	<u>(55,500)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,470,963</u>	<u>164,309</u>	<u>-</u>	<u>1,635,272</u>

**CARLA LANE ANIMALS IN NEED**

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

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	630,880	(522,071)	108,809
<b>Restricted funds</b>			
Restricted	55,500	-	55,500
<b>TOTAL FUNDS</b>	<u>686,380</u>	<u>(522,071)</u>	<u>164,309</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	106,524	609,871	(605,477)	110,918
Designated - Fixed assets	1,364,439	(32,438)	160,977	1,492,978
Kennel/Cattery Development	-	-	500,000	500,000
	<u>1,470,963</u>	<u>577,433</u>	<u>55,500</u>	<u>2,103,896</u>
<b>Restricted funds</b>				
Restricted	-	55,500	(55,500)	-
<b>TOTAL FUNDS</b>	<u>1,470,963</u>	<u>632,933</u>	<u>-</u>	<u>2,103,896</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,616,065	(1,006,194)	609,871
Designated - Fixed assets	-	(32,438)	(32,438)
	<u>1,616,065</u>	<u>(1,038,632)</u>	<u>577,433</u>
<b>Restricted funds</b>			
Restricted	55,500	-	55,500
<b>TOTAL FUNDS</b>	<u>1,671,565</u>	<u>(1,038,632)</u>	<u>632,933</u>

As described in the Trustees' Report (Reserves Policy) the Trustees consider that the level of general funds required in order to maintain the operating existence of the charity for at least the medium term, should income streams reduce, should be £150,000 (this equating to approximately four months of running costs).

**CARLA LANE ANIMALS IN NEED**

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

**19. MOVEMENT IN FUNDS - continued**

The designated funds consist of £1,492,978 representing the net book value of fixed assets and £500,000 for the development of kennels and cattery expected in the coming year. This leaves net general funds of £110,918.

The transfers between unrestricted and unrestricted funds relate to amounts spent re capitalised kennel costs.

**20. RELATED PARTY DISCLOSURES**

Carla lane Animals in Need is the Parent Charity to Carla Lane Trading Limited. During the year the Charity used the Company's facilities for boarding of animals which had a value of £2,400 recognised as income in the Trading Company. At the end of the year the Trading Company owed the Charity £350,879 (2020: £353,279). Since the year end the Subsidiary intends to sell it's property, no longer required and pay off the loan from the Charity.

**21. INVESTMENTS**

Share capital of £100 (subsidiary) is included at cost.

Significant funds have been invested, by way of a loan to our wholly owned subsidiary Trading Company. The Trading Company operates a commercial Boarding Kennel business which generates profits for donating back to the Charity.

The Subsidiary Company ran a dog kennel business but ceased trading due to Covid restrictions. The Charity are proposing to sell the property relating to the Subsidiary. There were no profits during the year to contribute to the Charity income. The net assets of the Subsidiary Company are not material.