

Charity registration number 1031342

Company registration number 02314427 (England and Wales)

**CARLA LANE ANIMALS IN NEED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# **LA LANE ANIMALS IN NEED**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Miss M I Brady Mrs F A Ellis Ms J L McGee	(Appointed 22 May 2021)
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<b>Secretary</b>	Mrs A Lea
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<b>Charity number</b>	1031342
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<b>Company number</b>	02314427
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<b>Registered office</b>	Fir Tree Animal Sanctuary 3 Spurriers Lane Prescott Road Liverpool Merseyside L31 1BA
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<b>Independent examiner</b>	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN
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# CARLA LANE ANIMALS IN NEED

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# **LA LANE ANIMALS IN NEED**

## **'RUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 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 Companies Act 2006 and "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**

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 Rehome 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.

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 particularly our ability to rescue and rehome dogs. We are receiving increasing number of requests to assist with dogs from European countries and further afield. The problems abroad have been exacerbated due to Covid resulting in huge numbers of abandoned dogs and puppies backing up in municipal pounds. They often fail to provide appropriate food and shelter and veterinary care. We are also having to step in when it's a failed adoption, i.e a well-meaning person who has adopted from abroad without rescue back up. These dogs are then left in limbo that can't be returned to the country of origin. So we have stepped in to help.

Fortunately, we are able to accommodate some of these dogs 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 were fortunate to benefit by a number of legacies. It has always been our policy to invest legacy funds into the infrastructure so improving the facilities for the animals we care for.

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.

### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



# **CARLA LANE ANIMALS IN NEED**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2022***

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### **Achievements and performance**

Last year we are proud to say that we rescued 467 dog, 262 cats, 60 other animals.

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 cost of living.

It is our aim always 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 are using Facebook as a tool for raffles, auctions, virtual events, promotion of animals for rehoming and appeals for food and vet bills.

Our new dog unit continues to be a great asset to the sanctuary. At the beginning of 2022, we converted the old cattery unit, which was attached to the dog unit, into an indoor dog play and exercise arena. We added 4 new 'meet & greet' rooms, a vet room and separate isolation unit to house 6 dogs. This is of great benefit to the welfare of dogs in respect a disease control and the arena also enables us to train the more challenging dogs.

Cattery – the cats now have the benefit of a new purpose-built facility in what was our fundraising storage area in our reception building. The cattery unit comprises of a kitten room and 16 pens, of which 10 have covered outside run areas and 6 have larger internal pens, all meet the new welfare standards. The outside pens have a unique design which is waterproof, windproof but allows fresh air. We also provided a purpose built feral and recovery unit.

We used legacy funds to provide these facilities. The Trustees always ensure this money is used to update infrastructure and not used on running costs.



# **LA LANE ANIMALS IN NEED**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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

Moss Cottage Retreat is beginning to be a good source of income. It is recovering from impact of Covid. There are still planning matters regarding noise. There are still issues with flooding under floorboards of the bungalow. A land drainage expert has been contacted and preliminary work has begun by installing a land drain from rear of Moss Cottage Retreat across neighbouring Chickru Lodge land to the brook to take the excess surface water.

Warren Farm – this has been sold since the year end to someone who can keep it going as a boarding kennels. Trustee Ann Lea who has managed and worked at Warren Farm has retired. She kindly agreed to oversee Warren Farm until the sale was complete.

### **Shop and Events**

The shop is the main source of income. It has become hugely successful due to the volunteer manager and her dedicated team of volunteers. It raised £74k in the financial year.

### **Animal Welfare**

We are a member of ADCH (Association of Dog and Cat Homes). Our facilities are of the highest the standard and are well above the regulatory requirements for welfare standards.

Our facilities for cats and dogs are of the highest standard. We recognise the need to improve facilities for the rabbits and farm animals and a revamp of our special care unit is planned for the next financial year.

During Covid, we had an appointment only system for viewing animal and zoom meetings to inspect the home and garden. This proved very successful, and we continue to use these methods but we still deliver animals out to homes and do home checks.

The vet bills have increased enormously due to increased vet costs having to deal with intake animals who have received no vet care during Covid.

Many require expensive operations, neuters and vaccines as well as extra care due to neglect.

We also need a new animal ambulance. We have an older van, which is for general use and a smaller van used for vet duties and animal deliveries. We need a new fully equipped ambulance.

### **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 meeting 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.



# **CARLA LANE ANIMALS IN NEED**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Legacies, Grants and Loans**

Mary Burton £5,00  
Roy Baines £40,000  
Charlotte Elizabeth Hall £25,966  
Kenneth Stanley Read £35,802  
Mr Horrocks £19,457  
Paul Sherman £28,825  
Rene Thelwell £11,106  
With grateful thanks.

#### **Donations**

Donations came through Facebook and Enthuse, also from owners of animals we helped/rehomed and appeals. Donations are dropped off at the Sanctuary, shop, stalls and at all the venues we fundraise.

#### **Specialists**

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

#### **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 £1000s. She did this alongside of fostering cats and kitten, and promoting them on Facebook to seek homes.

#### **Community Work**

We have been chosen for another year 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.

#### **Fundraising**

Dog Shows – These are well supported. We have five Fun Dog Shows each raising between £4,000 - £6,000. Our regular Maghull Stall raises around £7,000 a year. Our Grand Sales at Lydiate raise from £600+ each event.



# CARLA LANE ANIMALS IN NEED

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Staff

We are very fortunate to have loyal staff, committed to the work we do. We recognise the need to recruit more staff and realise the impact on pay roll especially due to new living wage. We employ 16 members of staff: full time and part time.

Meet the Staff, friends and carers to all the dogs and other animals.

Cathy is our veterinary officer and site manager. She came to us as a young volunteer and has been with us 24 years, living on site, taking care of all that's needed to keep the sanctuary efficient. Cathy cares for all the mums and pups at night and those sick or recovering from operations. She checks that every dog is safe and well, giving out tasty close down treats, sausage or paste butty and say goodnight at 8.30pm at close down.

Caroline has been with us 24 years. She is our valuable Administrator, Fundraiser and Farm manager, looking after the sheep, rabbits & all our farmyard feathered friends. She also prepares the newsletter and all our publicity. Caroline ensures that all the forms for dog intakes are responded to and highlights the urgent cases for Fran, Trustee to deal with.

Laura, our kennel manager has dedicated 15yrs looking after the dogs, promoting them and special buddy to the two Bright Eyes sponsorship dogs, Lexie and Humphrey.

Kate, our super cattery manager has been with us 8 yrs. Firstly as a volunteer then as Cattery manager, she works tirelessly to keep the cats happy and healthy and also to find them homes and responds to all the calls for help. She deals with the sick and injured and all the vet duties. Kate then goes home to a houseful of foster cats and kittens her work never ends.

Karen has been with us 11 yrs, loyally working in the cattery and caring for all the cats and kittens daily welfare needs. Karen ensures everywhere is spic & span and looking good. She brings in little Maggie her adorable dog who is friends with all the cats.

Connor, assistant manager, he came to us as a trainee and has been an important member of the team for 11yrs is an amazing dog handler, gentle and compassionate. Angela has been with us 8yrs and has devoted her time to some of the more challenging dogs like Sidney, the bull terrier, whose life was enriched by Angela who often took him home.

Sean and Jack, our trusted and experienced dog handlers. They have cared for the dog's loyally and with compassion for 6 year with Jack also doing assessments

Charlotte has been working with us on and off for 7yrs. She is the main assessment officer, she provides vital training to the challenging dogs like Tess, and many others that would not have the chance of a home. It's because of the dedication that Charlotte has to improving the manners and behaviour of such dogs, that they have the chance of a good future.

Aaron, Peter, Mia, Rowan and Sophie are vital newer member of the Friendship Team some working part time, they provide the day to day extra care that the dogs. Rowan also provides valuable help with the farm animals. Julie with us from the beginning, now works daily caring for the dogs & doing the laundry.

Jenny has been with us 4yrs. As well as using her skills and kind approach towards the Sanctuary dogs, she is the manager of our Moss Cottage Retreat boarding kennels and is loved and respected by the dogs and their owners.



# CARLA LANE ANIMALS IN NEED

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Financial review

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 £600,000 which equates to approximately twelve months of costs.

There are currently £450,882 of unrestricted reserves excluding restricted and designated reserves

The charity received income of £919,253 (2021: £985,187) during the year. The expenditure in the year totalled £600,477 (2021: £516,563) which resulted in a surplus for the year of £318,776 (2021: £468,624) contributing to help build reserves.

### 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.

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.

### Plans for future periods

Although we have a core team of dedicated people, we urgently need new trustees or helpers just for specific tasks. We need extra Trustees who are responsible for specific areas and duties.

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

### Structure, governance and management

The charity is a company limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Lea (Resigned 1 April 2022)

Miss M I Brady

Mrs F A Ellis

Ms J L McGee

Ms J K Randall

(Appointed 22 May 2021)

(Appointed 2 February 2022 and resigned 25 August 2022)

# **CARLA LANE ANIMALS IN NEED**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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### **Training**

General training, H & S and specific dog handling is ongoing.

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.

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.

### **Volunteers**

We have started to recruit new volunteers and are inviting people to come along for inductions and training.

### **Acknowledgements**

Pets At Home Foundation

Pets At Home

Jean Sainsbury Animal Welfare 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 Accountants

Sanctuary volunteers - Joe Ferber our Handyman, , Bob, Jimmy, Kay and Shirley 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,

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 and 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

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

Please read the attached newsletter (at back of Accounts) for an insight into the work we do and the many lives saved.



## CARLA LANE ANIMALS IN NEED

### TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees' report was approved by the Board of Trustees.



Mrs F A Ellis  
Trustee

Date: 20th Jan 2023

# CARLA LANE ANIMALS IN NEED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CARLA LANE ANIMALS IN NEED

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I report to the trustees on my examination of the financial statements of Carla Lane Animals In Need (the charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

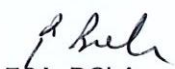
#### Independent examiner's statement

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 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

  
P Buck FCA, DChA  
Champion TLL Limited

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

Dated: 23.01.2023



# CARLA LANE ANIMALS IN NEED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	668,848	862,795
Charitable activities	3	127,454	77,312
Other trading activities	4	76,619	30,557
Investments	5	34,670	7,800
Other income	6	11,662	6,723
<b>Total income</b>		<b>919,253</b>	<b>985,187</b>
<b><u>Expenditure on:</u></b>			
Raising funds	7	27,570	27,305
Charitable activities	8	572,907	489,258
<b>Total expenditure</b>		<b>600,477</b>	<b>516,563</b>
<b>Net income for the year/ Net movement in funds</b>		<b>318,776</b>	<b>468,624</b>
Fund balances at 1 April 2021		2,103,896	1,635,272
<b>Fund balances at 31 March 2022</b>		<b>2,422,672</b>	<b>2,103,896</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CARLA LANE ANIMALS IN NEED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13	1,972,290		1,492,978	
Investments	14	100		100	
		<u>1,972,390</u>		<u>1,493,078</u>	
<b>Current assets</b>					
Debtors	15	485,218		429,616	
Cash at bank and in hand		285,348		541,941	
		<u>770,566</u>		<u>971,557</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(23,274)</u>		<u>(51,274)</u>	
Net current assets			<u>747,292</u>		<u>920,283</u>
<b>Total assets less current liabilities</b>			<u>2,719,682</u>		<u>2,413,361</u>
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(297,010)</u>		<u>(309,465)</u>
Net assets			<u><u>2,422,672</u></u>		<u><u>2,103,896</u></u>
<b>Income funds</b>					
<u>Unrestricted funds - general</u>					
Designated funds	19	1,972,290		1,992,978	
General unrestricted funds		450,382		110,918	
		<u>2,422,672</u>		<u>2,103,896</u>	
		<u><u>2,422,672</u></u>		<u><u>2,103,896</u></u>	



# CARLA LANE ANIMALS IN NEED

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2019 Jan 2023.

M. Brady  
Miss M I Brady  
Trustee

FA Ellis  
Mrs F A Ellis  
Trustee

Company registration number 02314427

# CARLA LANE ANIMALS IN NEED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		243,615		459,433
<b>Investing activities</b>					
Purchase of tangible fixed assets		(522,423)		-	
Investment income received		34,670		7,800	
<b>Net cash (used in)/generated from investing activities</b>			(487,753)		7,800
<b>Financing activities</b>					
Repayment of bank loans		(12,455)		(11,149)	
<b>Net cash used in financing activities</b>			(12,455)		(11,149)
<b>Net (decrease)/increase in cash and cash equivalents</b>			(256,593)		456,084
Cash and cash equivalents at beginning of year			541,941		85,857
<b>Cash and cash equivalents at end of year</b>			285,348		541,941

# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Carla Lane Animals In Need is a private company limited by guarantee incorporated in England and Wales. The registered office is Fir Tree Animal Sanctuary, 3 Spurriers Lane, Prescott Road, Liverpool, Merseyside, L31 1BA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by 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 £.

The financial statements have been prepared under the historical cost. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use. Direct charitable costs are allocated to the Charity's main activity heading.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies (Continued)

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	409,540	489,340
Legacies receivable	166,156	220,937
Grants	64,152	137,518
Donated goods and services	15,000	15,000
Donations from Subsidiary	14,000	-
	<u>668,848</u>	<u>862,795</u>
 Grants receivable for core activities		
Council grant	2,667	16,430
JRS grant	61,485	118,588
Other	-	2,500
	<u>64,152</u>	<u>137,518</u>

### 3 Charitable activities

	Welfare services for animals 2022 £	Welfare services for animals 2021 £
Adoption and re-homing income	<u>127,454</u>	<u>77,312</u>



# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	138	4,454
Shop income	76,481	26,103
	<hr/>	<hr/>
Other trading activities	76,619	30,557
	<hr/>	<hr/>

### 5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Rental income	34,670	7,800
	<hr/>	<hr/>

### 6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Commision received	11,662	6,723
	<hr/>	<hr/>

### 7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	4,901	6,516
	<hr/>	<hr/>
<u>Trading costs</u>		
Operating charity shops	22,669	20,789
	<hr/>	<hr/>
	27,570	27,305
	<hr/>	<hr/>

# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Welfare services for animals 2022 £	Welfare services for animals 2021 £
Staff costs	290,642	262,632
Depreciation and impairment	43,111	32,438
Insurance	7,247	6,115
Light and heat	18,620	17,820
Telephone	5,736	5,587
Sundries	1,081	845
Animal care and foodstuffs	28,213	29,920
Motor expenses	12,051	8,262
Veterinary fees	66,937	58,221
Repairs and renewals	26,047	13,565
Notional costs of donated goods	15,000	15,000
Staff training	2,258	3,750
Bank loan interest	17,647	19,500
Bank charges	4,158	2,540
	<u>538,748</u>	<u>476,195</u>
Share of governance costs (see note 10)	34,159	13,063
	<u>572,907</u>	<u>489,258</u>

### 10 Support costs

	Support costs £	Governance costs £	2022 £	Basis of allocation
Independent examination fees	-	4,200	4,200	Governance
Legal and professional	-	9,843	9,843	Governance
Bookkeeping	-	4,116	4,116	Governance
Trustees expenses	-	16,000	16,000	Governance
	<u>-</u>	<u>34,159</u>	<u>34,159</u>	
Analysed between Charitable activities	-	34,159	34,159	



# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 11 Trustees

Trustees expenses amounted to £16,000 (2020; £Nil)

All expenses were donated back to the charity in full.

### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	16
Employment costs	2022 £	2021 £
Wages and salaries	272,653	249,008
Social security costs	14,358	10,817
Other pension costs	3,631	2,807
	290,642	262,632

There were no employees whose annual remuneration was more than £60,000.

### 13 Tangible fixed assets

	Freehold land and buildings £	Plant and Motor vehicles equipment £	£	Total £
<b>Cost</b>				
At 1 April 2021	1,653,865	9,888	10,400	1,674,153
Additions	520,623	-	1,800	522,423
At 31 March 2022	2,174,488	9,888	12,200	2,196,576
<b>Depreciation and impairment</b>				
At 1 April 2021	163,165	8,823	9,187	181,175
Depreciation charged in the year	42,090	267	754	43,111
At 31 March 2022	205,255	9,090	9,941	224,286
<b>Carrying amount</b>				
At 31 March 2022	1,969,233	798	2,259	1,972,290
At 31 March 2021	1,490,700	1,065	1,213	1,492,978

### 14 Fixed asset investments

# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

14	Fixed asset investments	(Continued)
		Unlisted investments £
	Cost or valuation	
	At 1 April 2021 & 31 March 2022	100
	Carrying amount	
	At 31 March 2022	100
	At 31 March 2021	100

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 donations during the year to contribute to the Charity income. The net assets of the Subsidiary Company are not material.

Since the year end the subsidiary company has been sold.

15	Debtors	2022 £	2021 £
	Amounts falling due within one year:		
	Amounts owed by subsidiary undertakings	30,760	-
	Other debtors	134,355	109,570
	Prepayments and accrued income	1,724	1,667
		166,839	111,237
	Amounts falling due after more than one year:		
	Amounts owed by subsidiary undertakings	318,379	318,379
	Total debtors	485,218	429,616



# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Loans and overdrafts

	2022 £	2021 £
Bank loans	308,510	320,965
Payable within one year	11,500	11,500
Payable after one year	297,010	309,465

#### 17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	16	11,500	11,500
Other taxation and social security		4,224	4,202
Other creditors		-	32,000
Accruals and deferred income		7,550	3,572
		23,274	51,274

#### 18 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	16	297,010	309,465

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Movement in funds Incoming resources £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Designated - fixed assets	1,492,978	-	1,492,978	(20,688)	500,000	1,972,290
Kennel/Cattery development	500,000	-	500,000	-	(500,000)	-
	1,992,978	-	1,992,978	(20,688)	-	1,972,290

# CARLA LANE ANIMALS IN NEED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

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 . At the end of the year the Trading Company owed the Charity £349,139 (2021: £350,879). Since the year end the Subsidiary's assets have been sold.

21	Cash generated from operations	2022 £	2021 £
	Surplus for the year	318,776	468,623
	Adjustments for:		
	Investment income recognised in statement of financial activities	(34,670)	(7,800)
	Depreciation and impairment of tangible fixed assets	43,111	32,438
	Movements in working capital:		
	(Increase) in debtors	(55,602)	(31,927)
	(Decrease) in creditors	(28,000)	(1,901)
	<b>Cash generated from operations</b>	<b>243,615</b>	<b>459,433</b>
22	Analysis of changes in net debt	At 1 April 2021 £	Cash flowsAt 31 March 2022 £
	Cash at bank and in hand	541,941	(256,593) 285,348
	Loans falling due within one year	(11,500)	- (11,500)
	Loans falling due after more than one year	(309,465)	12,455 (297,010)
		<u>220,976</u>	<u>(244,138)</u> <u>(23,162)</u>