

CARLA LANE ANIMALS IN NEED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number 1031342

Company registration number 02314427 (England and Wales)

CARLA LANE ANIMALS IN NEED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss M I Brady
Mrs F A Ellis
Ms J L McGee

Secretary**Charity number**

1031342

Company number

02314427

Registered office

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

Auditor

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

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CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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

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.

The charity remains one of the first ports of call, for the members of the public and authorities seeking help with pet related problems. We are the Go -To organisation in our area for people requiring help with Bull Breed dogs and assisted neutering. This year has been the busiest in our history. We have been overwhelmed by the numbers of dogs and cats requiring help.

We have continued to increase our services significantly, improving our ability to rescue and rehome dogs and cats. We have done so by updated facilities that meet all welfare requirements. In this financial year, we have provided a new purpose built cattery which complies with all the welfare standards and can accommodate 30 cats and kittens. We had already provided a new kennel block for the dogs over and above the welfare standards. In addition to this, this year we have provided a new isolation, veterinary room, meet and greet rooms and an indoor exercise arena, which is vital for the training of the dogs.

We are still receiving large number of requests to assist with dogs from European countries and further afield. However, we have had to reduce the numbers that we help. This is due to the increasing dog crisis that we are experiencing due to the overbreeding of dogs generally, but in particular, the larger Bull Breeds. The British pounds are overflowing and many healthy dogs are being destroyed.

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 plan 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 2023

Achievements and performance

Significant activities and achievements against objectives

Last year we are proud to say that we rescued 504 dogs, 238 cats and 60 other animals.

We run our own pet foodbank service for pets in need. We reach out to hostels for homeless people and provide food and bedding for their pets. 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.

As always, we aim to help the most vulnerable animals that were requiring surgery and special veterinary care. This has impacted on our vet bills causing a significant increase in costs. We have managed to put funds aside for our planned new maternity unit. This is much needed due to the increasing numbers of puppies and pregnant dogs. There has been a substantial increase in litters, something we have not seen in many years. This is due to irresponsible, unregulated breeding of dogs individuals as a cash crop.

Moss Cottage Retreat and Warren Farm Boarding Kennels

Our boarding kennels have continued to be really popular and have provided the sanctuary with a gross profit of £57,768.

While it has provided a service for many it has also offered 14 spaces, within this period, to vaccinated rescue dogs when the sanctuary has been full. Providing emergency spaces to those dogs to keep them safe.

We have invested in the boarding kennels in this period by improving the drainage. Extensive drainage work was needed to drain the water away from the property across the land to the stream. The dampproof installation was then provided around the bungalow and associated repairs were made to the inside areas damaged by damp. To comply with planning, we had acoustic fencing around the kennels as well as soundproofing to the dog runs. The whole site was secured with double metal entrance gates.

We are now able to invite volunteers to work supervised at the boarding kennels, which is a great help to the staff.

We no longer have Warren Farm Boarding kennels. It was put up for sale and had an instant buyer. The money from the sale was used to pay the loan on Moss Cottage Kennels, thus avoiding the higher interest rate. We do not have any outstanding loans. We have retained one bungalow at Warren Farm, which brings in a rental income in excess of £8,000 a year.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

Cats at the Sanctuary

The completion of our new cattery building has made a huge difference this year, allowing us to work more efficiently in a comfortable, modern environment. The cattery now comprises a main room, with individual pens able to comfortably house 20-25 adult cats, and an adjoining 'kittens and seniors' room with three pens, providing a more quiet and secluded space for mothers with litters, or elderly cats who might feel stressed in a busier room, and also functions as disease isolation for animals too young or old to be vaccinated. In addition to this, we have our special care unit (already existing, not included in the rebuild), and a new feral building was constructed to give high quality accommodation to our resident colony of feral cats, where they are free to come and go as they please.

During the relevant time period, we took in a total of 122 adult cats and 109 kittens (including 39 born to pregnant cats in our network of foster homes). The majority of these have now been rehomed, aside from a few long-term cats who are still waiting with us, and a small number of cases where euthanasia was carried out on veterinary recommendation, due to ill health and deteriorating quality of life. Our population of ferals has remained stable, with seven neutered adults who come to us for food on a daily basis (with occasional extra visitors from neighbouring properties).

Vet bills have risen during this period, with the vet practice we normally use – Barn Lodge Vets – increasing prices for our most-needed services such as neutering and vaccinations. The majority of cats we take in are not vaccinated, and also require immediate treatment for parasites. During the summer months, when we take in large numbers of kittens, we know there will later be batches of multiple neuters and vaccinations to book for these litters. Blood tests and dental work, while not performed on a regular basis, are done often enough to make a financial impact. We usually spend around £1,000 per month on basic vet care for the cats, without taking into account any extra/emergency procedures.

Our new cattery pens are in a better-organised layout than in the old building, allowing us to monitor the condition of the cats and their environment, and giving easier access for cleaning. Underfloor heating now ensures the pens remain warm and dry through the winter, and many cats can be seen sprawling happily on the heated areas during the evening. Greater separation between the individual pens gives them privacy, reducing conflict and stress, and we have more space to give each cat hiding places and enrichment items, overall setting a higher standard of welfare.

We have received many positive comments from visitors, impressed by the accommodation our animals now have. Over the summer we held a Cattery Open Weekend, where people could book time slots in exchange for a donation. They were given a guided tour of the cattery to demonstrate the good work we do, as well as enjoying supervised playtime with some of the most sociable residents. This was a great success and raised a significant amount of funds, as well as prompting a couple of adoption and volunteering offers.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

Cat Outwork

The cat outwork function is to care for the feral and stray animals which fall outside the remit of the main sanctuary which is rescue and rehoming of domestic pets.

The outwork consists of trapping, neuter and return of ferals often in commercial premises as well private households. There is also a response to pregnant cats and kittens including orphans needing to be bottle reared. These activities are labour and time intensive and were provided on a voluntary basis by one trustee plus a colleague based on a farm about 2 miles from the main sanctuary.

From about 2017, Cats Protection set up an advocacy scheme for reputable charities. They paid for cat neuters and CLAIN contributed, transport, care and extra vet costs with matched funding.

During the year April 2022 to the end of March 2023, cat outwork in the community declined due to age and infirmity of the two outworkers. It became a care situation for the remaining ferals on the farm site and the main sanctuary took on board some of the work with pregnant cats and kittens using foster homes to assist. The Cats Protection handled the trapping and neutering side of the exercise. Everyone's resources were strained to the limit.

Progressions/Projection

For the future when the rabbit accommodation and farm upgrade are completed resources should become available for CLAIN once again to have a more active role in the cat outwork especially in the local Kirkby area.

Lack of trained staff is a limiting factor and the appointment of an additional experienced person to the cat team in September 2023 should ease the workload for the main cattery with a knock-on effect for the outwork. A purpose-built feral unit already exists for future use. The onsite ferals are already in residence.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

Legacies, Grants and Loans

Joyce Evelyn Clare £300k and £290k
Lady Phyllis Betty Stone £5,000
Dorothy Agnes Jackson £16,753.62
John Darksen £1,711.63 (Final)
Richard Lloyd Morris £22,847.75
Eleanor Blackburn £1,000
Raymond Pedder £10,000
Winifred Duncan £6821
Pamela Grey Gibbons £100
Robert Allen Lomas £10,000
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 with auctions, book sales and general sales. She raised £1000s. She did this alongside of fostering cats and kittens, 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.

Volunteers

We have continued to welcome volunteers to our sanctuary. They provide essential support that improves the lives of our animals. Volunteers help in a variety of areas, not just for animal care at the sanctuary but also helping staff at the boarding kennels, assisting at our dog shows and in our charity shop.

As well as individual volunteers we have also had valuable assistance from corporate groups, they help us with work on the site such as painting and gardening. We had lots of daffodils planted in the Autumn which was amazing when they all flowered in the spring. Staff also give their time, when they are off or during the evening, Facebook admin, fundraising and working with the animals. The volunteers are a valuable asset. Our volunteer shop manager, Chris Foss and her team have considerably increased the taking in the shop without us having to provide any salaries. Tracey Hillon, as well as fostering cats and kittens and giving assistance with other animals, runs the online auctions which provides a valuable income to the sanctuary.

We have over 60 regular volunteers who help with fundraising, at the shop, stalls, shows and at the sanctuary.

The local community support us greatly, so it is always good to have them working with us.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

Fundraising practices

Fundraising

Our main fundraising is our charity shop and our dog shows. We have become very successful at our fundraising. This was developed during covid and has become an excellent tool. Our supporters are happy to donate in this way. We now have 104,000 Facebook followers and its extremely active with new post added daily. In view of this, we are doing fewer street collections and stalls. These methods of fundraising are less successful.

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

Financial review

The charity received income of £1,557,827 (2022: £919,253) during the year. The expenditure in the year totalled £707,818 (2022: £600,477) which resulted in a surplus for the year of £850,109 (2022: £318,776) 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 operated a commercial Boarding Kennel business which generated profits for donating back to the Charity.

The Subsidiary Company ran a dog kennel business but ceased trading due to Covid restrictions. The sale of the property relating to the subsidiary was undertaken during the year with any profit being donated to the charity. The subsidiary company has prepared accounts to its cessation date of 30th September 2023.

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 £350,000 which equates to approximately six months of costs.

There are currently £267,290 of unrestricted reserves, excluding restricted and designated reserves, which equates to 4.5 months running costs.

Investment policy

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.

Major risks

The trustees have assessed the to which the charity is exposed and keep these under regular review.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Although we have a core team of dedicated people, we are still in need of extra trustees who are responsible for specific areas and duties.

Animal Ambulance- we need a new animal ambulance, with professionally installed kennels in the rear. This has been costed at £33,578 inc VAT

Rabbit Runs – We are keen to provide accommodation that exceeds standard for rabbits, thus increasing education to their needs and providing quality care while they are with us. We are proposing a new rabbit run of 8 units. This has been costed at £53,897 inc VAT

Farm Building- we need to replace our old stable with a new unit- this is projected to cost around £15,000

Shelters- we need shelters for our dog compounds for inclement weather, these have been costed at £2,350.

These will help assist us in our ongoing furtherance of the charity's objectives and to ensure that all animals are safeguarded.

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 (Resigned 25 August 2022)

Recruitment and appointment of trustees

The Board is responsible for the recruitment and appointment of new Trustees. Any potential trustees are interviewed by relevant members of the Board and, if suitable, appointed as a Trustee.

CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Induction and training of trustees

New trustees are given a thorough induction by existing Board Members to explain the role and responsibilities of a Trustee and the work undertaken by the charity.

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 19 members of staff: full time and part time.

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.

We have been very fortunate to obtain the help, on a volunteer basis of an experienced trainer. He undertakes the training of the staff with dog handling and safety. He prepares the assessment for staff and dogs and training guidelines. He also provides assistance to the owners who have adopted dogs from us. We consider training to be a vital part of dog ownership. We cover all aspects of training in recommendations that are provided for each individual dog and owner.

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.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2023

Other matters

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

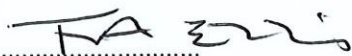
To countless others who have donated, far too many to mention here.

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

Auditor

In accordance with the company's articles, a resolution proposing that Champion Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

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



Mrs F A Ellis

Trustee

Date:12/3/24.....

CARLA LANE ANIMALS IN NEED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Carla Lane Animals In Need for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CARLA LANE ANIMALS IN NEED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CARLA LANE ANIMALS IN NEED

Qualified opinion

We have audited the financial statements of Carla Lane Animals In Need (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

Limitation in Scope

The prior year was not subject to audit as it was below the audit threshold. As a result we are unable to obtain sufficient, appropriate evidence to determine whether the closing balances of last year, and the comparatives, are materially correct. As a result we are unable to determine whether any adjustments need to be made in that respect.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CARLA LANE ANIMALS IN NEED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CARLA LANE ANIMALS IN NEED

Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to last year's closing balances and comparative figures described above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been maintained.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Companies Act 2006, Employment legislation and Health and Safety legislation.

We obtained an understanding of how the Company is complying with those legal and regulatory frameworks by making inquiries to management.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations;
- Reviewing material variation from our expectation in the income, expenses and balances; and
- Assessing the extent of compliance with the relevant laws and regulations.

CARLA LANE ANIMALS IN NEED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CARLA LANE ANIMALS IN NEED

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Peter Buck FCA, DChA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP

12/03/2024
.....

Chartered Accountants
Statutory Auditor

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

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CARLA LANE ANIMALS IN NEED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	2	1,239,029	-	1,239,029	668,848	-	668,848
Charitable activities	3	195,356	-	195,356	127,454	-	127,454
Other trading activities	4	93,361	-	93,361	76,619	-	76,619
Investments	5	15,902	-	15,902	34,670	-	34,670
Other income	6	14,179	-	14,179	11,662	-	11,662
Total income		1,557,827	-	1,557,827	919,253	-	919,253
Expenditure on:							
Raising funds	7	30,087	-	30,087	27,570	-	27,570
Charitable activities	8	677,731	-	677,731	572,907	-	572,907
Total expenditure		707,818	-	707,818	600,477	-	600,477
Net income		850,009	-	850,009	318,776	-	318,776
Transfers between funds		(1,033,201)	1,033,201	-	20,688	(20,688)	-
Net movement in funds		(183,192)	1,033,201	850,009	339,464	(20,688)	318,776
Reconciliation of funds:							
Fund balances at 1 April 2022		450,382	1,972,290	2,422,672	110,918	1,992,978	2,103,896
Fund balances at 31 March 2023		267,190	3,005,491	3,272,681	450,382	1,972,290	2,422,672

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

CARLA LANE ANIMALS IN NEED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		2,330,491		1,972,290
Investments	14		-		100
			<u>2,330,491</u>		<u>1,972,390</u>
Current assets					
Debtors	15	98,325		485,218	
Cash at bank and in hand		862,421		285,348	
		<u>960,746</u>		<u>770,566</u>	
Creditors: amounts falling due within one year	17	18,556		23,274	
Net current assets			<u>942,190</u>		<u>747,292</u>
Total assets less current liabilities			<u>3,272,681</u>		<u>2,719,682</u>
Creditors: amounts falling due after more than one year	18	-		(297,010)	
Net assets			<u><u>3,272,681</u></u>		<u><u>2,422,672</u></u>
The funds of the charity					
Unrestricted funds - general			267,190		450,382
Unrestricted funds - designated	19		3,005,491		1,972,290
			<u><u>3,272,681</u></u>		<u><u>2,422,672</u></u>

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 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 17 March 2024

M Brady

Miss M I Brady
Trustee

F A Ellis

Mrs F A Ellis
Trustee

Company registration number 02314427 (England and Wales)

CARLA LANE ANIMALS IN NEED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		1,282,556		243,615
Investing activities					
Purchase of tangible fixed assets		(405,975)		(522,423)	
Repayment of investment loans and receivables		(7,000)		-	
Proceeds from disposal of investments		100		-	
Investment income received		15,902		34,670	
Net cash used in investing activities			(396,973)		(487,753)
Financing activities					
Repayment of bank loans		(308,510)		(12,455)	
Net cash used in financing activities			(308,510)		(12,455)
Net increase/(decrease) in cash and cash equivalents			577,073		(256,593)
Cash and cash equivalents at beginning of year			285,348		541,941
Cash and cash equivalents at end of year			862,421		285,348

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 or grantors 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 2023

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
Leasehold land and buildings	No depreciation provided
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.

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

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 2023 £	Unrestricted funds general 2022 £
Donations and gifts	259,398	409,540
Legacies receivable	823,209	166,156
Grants	14,000	64,152
Donated goods and services	50,000	15,000
Donations from Subsidiary	92,422	14,000
	<u>1,239,029</u>	<u>668,848</u>
Grants receivable for core activities		
Council grant	-	2,667
JRS grant	-	61,485
Other	9,000	-
RSPCA	5,000	-
	<u>14,000</u>	<u>64,152</u>

Donated goods and services

The value of Donated Goods are estimated based on the donation, and usage, of 1,000 cans of dog food per week.

Donated goods are received from various funders throughout the year.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Welfare services for animals		
Adoption and re-homing income	<u>195,356</u>	<u>127,454</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	159	138
Shop income	93,202	76,481
	<u> </u>	<u> </u>
Other trading activities	93,361	76,619
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	15,902	34,670
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Commision received	14,179	11,662
	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	6,739	4,901
	<u> </u>	<u> </u>
Trading costs		
Operating charity shops	23,348	22,669
	<u> </u>	<u> </u>
Total costs	30,087	27,570
	<u> </u>	<u> </u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on charitable activities

	Welfare services for animals 2023 £	Welfare services for animals 2022 £
Direct costs		
Staff costs	304,415	290,642
Depreciation and impairment	47,774	43,111
Insurance	7,200	7,247
Light and heat	22,111	18,620
Telephone	4,119	5,736
Sundries	3,344	1,081
Animal care and foodstuffs	49,880	28,213
Motor expenses	14,397	12,051
Veterinary fees	98,798	66,937
Repairs and renewals	14,920	26,047
Notional costs of donated goods	50,000	15,000
Staff training	4,927	2,258
Bank loan interest	5,780	17,647
Bank charges	5,804	4,158
	<u>633,469</u>	<u>538,748</u>
Share of support and governance costs (see note 9)		
Governance	44,262	34,159
	<u>677,731</u>	<u>572,907</u>
Analysis by fund		
Unrestricted funds - general	<u>677,731</u>	<u>572,907</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Audit fees	-	8,000	8,000	-	Governance
Independent examiner's fee	-	-	-	4,200	Governance
Legal and professional	-	11,344	11,344	9,843	Governance
Bookkeeping	-	4,918	4,918	4,116	Governance
Trustees expenses	-	20,000	20,000	16,000	Governance
	-	44,262	44,262	34,159	
Analysed between Charitable activities	-	44,262	44,262	34,159	

10 Trustees

Trustees expenses amounted to £20,000 (2022; £16,000)

All expenses were donated back to the charity in full.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	17	16
Employment costs	2023 £	2022 £
Wages and salaries	285,502	272,653
Social security costs	15,318	14,358
Other pension costs	3,595	3,631
	304,415	290,642

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	2,174,488	-	9,888	12,200	2,196,576
Additions	245,975	160,000	-	-	405,975
At 31 March 2023	2,420,463	160,000	9,888	12,200	2,602,551
Depreciation and impairment					
At 1 April 2022	205,255	-	9,090	9,941	224,286
Depreciation charged in the year	47,009	-	200	565	47,774
At 31 March 2023	252,264	-	9,290	10,506	272,060
Carrying amount					
At 31 March 2023	2,168,199	160,000	598	1,694	2,330,491
At 31 March 2022	1,969,233	-	798	2,259	1,972,290

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	100
Disposals	(100)
At 31 March 2023	-
Carrying amount	
At 31 March 2023	-
At 31 March 2022	100

Share capital of £100 (subsidiary) was disposed of during the year.

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	-	30,760
Other debtors	60,707	134,355
Prepayments and accrued income	37,618	1,724
	<u>98,325</u>	<u>166,839</u>
	2023 £	2022 £
Amounts falling due after more than one year:		
Amounts owed by subsidiary undertakings	-	318,379
	<u>-</u>	<u>318,379</u>
Total debtors	<u>98,325</u>	<u>485,218</u>

16 Loans and overdrafts

	2023 £	2022 £
Bank loans	-	308,510
	<u>-</u>	<u>308,510</u>
Payable within one year	-	11,500
Payable after one year	-	297,010
	<u>-</u>	<u>297,010</u>

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	16	-	11,500
Other taxation and social security		4,787	4,224
Other creditors		3,150	-
Accruals and deferred income		10,619	7,550
		<u>18,556</u>	<u>23,274</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	16	-	297,010

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2022 £	Transfers £	At 31 March 2023 £
	1,972,290	1,033,201	3,005,491
Previous year:	At 1 April 2021 £	Transfers £	At 31 March 2022 £
	1,992,978	(20,688)	1,972,290

The funds have been designated by the trustees during the year and represent the following purposes:

£2,330,491 represents the value of the fixed assets of the Charity. The funds tied up in these are not easily liquidated and cannot be relied upon for the day to day running of the organisation.

£360,000 has been designated for a new Cattery building and Rabbit unit which are in need of improvement.

£70,000 has been designated for essential work on the electricity supply to the Animal Centre.

£245,000 has been designated for the building of a new kennel area.

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Designated - fixed assets	1,972,290	-	-	358,201	2,330,491
Rabbit Unit/Cattery development	-	-	-	360,000	360,000
Electricity supply upgrade	-	-	-	70,000	70,000
Kennel build	-	-	-	245,000	245,000
General funds	450,382	1,557,827	(707,818)	(1,033,201)	267,190
	<u>2,422,672</u>	<u>1,557,827</u>	<u>(707,818)</u>	<u>-</u>	<u>3,272,681</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Designated - fixed assets	1,492,978	-	(20,688)	500,000	1,972,290
Kennel/Cattery development	500,000	-	-	(500,000)	-
General funds	(1,882,060)	919,253	(579,789)	20,688	(1,521,908)
	<u>110,918</u>	<u>919,253</u>	<u>(600,477)</u>	<u>20,688</u>	<u>450,382</u>

21 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	-	2,330,491	2,330,491
Current assets/(liabilities)	267,190	675,000	942,190
	<u>267,190</u>	<u>3,005,491</u>	<u>3,272,681</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	-	1,972,290	1,972,290
Investments	100	-	100
Current assets/(liabilities)	747,292	-	747,292
Long term liabilities	(297,010)	-	(297,010)
	<u>450,382</u>	<u>1,972,290</u>	<u>2,422,672</u>

22 Related party transactions

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 £NIL (2022: £349,139). During the year end the Subsidiary's assets have been sold and the subsidiary closed.

23 Cash generated from operations

	2023 £	2022 £
Surplus for the year	850,009	318,776
Adjustments for:		
Investment income recognised in statement of financial activities	(15,902)	(34,670)
Depreciation and impairment of tangible fixed assets	47,774	43,111
Movements in working capital:		
Decrease/(increase) in debtors	393,893	(55,602)
Increase/(decrease) in creditors	6,782	(28,000)
Cash generated from operations	<u>1,282,556</u>	<u>243,615</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Analysis of changes in net funds/(debt)

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	285,348	577,073	862,421
Loans falling due within one year	(11,500)	11,500	-
Loans falling due after more than one year	(297,010)	297,010	-
	<u>(23,162)</u>	<u>885,583</u>	<u>862,421</u>