

CARLA LANE ANIMALS IN NEED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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
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

CARLA LANE ANIMALS IN NEED

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CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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

This has been one of the most demanding years ever. This is in part due to the ever increasing numbers of unwanted dogs and other animals, the dogs are especially suffering, in particular the Bull Breeds. They are being abandoned in huge numbers, ending up in the council pounds and destroyed after 7 days.

The Governments ban on XL breed of dogs has had a major impact on all Bull Breeds and those that worked with them. It caused misery and distress for owners, veterinary staff, rescue staff and trustees. It was such a major issue that we have attached a separate report.

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.

The addition of our new boarding cattery now completes the upgrade to the highest standard of the entire dog and cat areas. We also refurbished the overnight stay and the 2 adjoining kennels for longer term older dogs, as well as a well-equipped maternity unit for mums and pups. A new animal ambulance was a significant purchase.

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 2024

Achievements and performance

Significant activities and achievements against objectives

Objectives

The Charity has fully met its objectives to the members of the public and the animals we serve. Our 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.

Achievements and performances during the year

We are happy to report that we rescued 617 dogs. We rehomed 572 dogs, 188 cats and 20 other animals. The rabbit unit had been demolished, and we had to arrange for the rabbits to be placed with foster carers. Plans were drawn up for a new small animal unit to accommodate 24 rabbits at any one time. It's important to ensure that the unit is very secure to prevent rats and mice, which can carry disease, from getting in.

We have looked up all the rabbit welfare regulations to ensure that each rabbit has the space required to live an enriched life.

We still 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. We are seeing more and more of them since Covid. Much of this is due to the increase in veterinary care also the lack of compassion and responsibility from the members of the public towards their pets.

We are seeing a huge rise in the numbers of pregnant animals and unwanted puppies and kittens needing rescue help. This is at a great cost to us and has a huge impact on our vet bills.

This is due to irresponsible, unregulated breeding of dogs, as a cash crop and lack of neutering of cats in general. Animal Ambulance - we purchased a new animal ambulance, with professionally installed kennels in the rear and livery, at a total cost of around £33,578 inc VAT

Shelters- we needed shelters for our dog compounds for inclement weather, these have been provided at a cost of £2,350.

Moss Cottage Retreat

From 1st April 2023 to 31st March 2024 Moss Boarding kennels income was £64,328 gross. There is little profit after staff wages and other costs are taken into account.

In addition to this it provided back up kennels to the sanctuary when there was availability.

During the year we planned the much needed improvements to the office including a new toilet area and staff kitchen. These were completed in April 2024.

Staff

We are very fortunate to have some loyal staff, committed to the work we do. However, it is difficult to recruit staff that understand that the work is a vocation.

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. Our charity shop and fundraising events are completely run by volunteers.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2024

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.

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 even more than in the last 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.

The vet bills have continued to increase enormously due having to deal with incoming animals that have received no veterinary care for most of their lives.

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

We purchased a new animal ambulance, which we professionally had kitted out for safe transport of animals and proper livery, which complies with tax regulations.

We still have 2 other vans for general use and fundraising. Keeping the 3 vans is necessary but comes at a cost.

Cats at the Sanctuary

Tally of cats adopted between 1/4/23 and 31/3/24. Note that this isn't all the cats who came to the rescue during those dates, it's the cats who left the rescue for a new home during those dates. This includes some who came to us as far back as 2022 but had to wait several months to be chosen. So, it's an ADOPTION tally, not an INTAKE Tally.

It adds up to 188 during that specific time period, which is lower than I would have thought, but that's what the numbers say. The winter figures are noticeably lower than the summer figures, which reflects the higher number of kittens that come in over the summer.

CARLA LANE ANIMALS IN NEED

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

FOR THE YEAR ENDED 31 MARCH 2024

This year, work was completed on our new boarding cattery, and we are just awaiting a council inspection to secure the licensing. This has been converted from a storage space on the rescue premises, making better use of our existing space, and will be staffed by the same people who care for the rescue cats. One of our experienced long-term volunteers will also be brought on as a staff member, to cover the extra work. With the good reputation we already have for animal care, we anticipate great results from this, and can encourage people who have already adopted cats from us to bring their pets back for boarding. This should help raise extra funding to balance out the new staff member's wages and contribute to the upkeep of the rescued cats.

The completion of our new cattery continues to make a big difference.

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.

Cat Outwork

We continue to do as much as we can with limited resources and outside support. The loss of the Cats Protection has impacted the volume of work we were able to do. We have been fortunate enough to have a small team of volunteer and fosterers to help with the work.

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.

Farm Animals and Small Animal Unit

Our farm area at the Sanctuary continues to be home to many animals. We currently have 3 sheep, 2 geese, 2 turkeys, one cockerel, 15 hens, 6 ducks and 10 rabbits.

We have just under an acre containing 2 paddocks used for the sheep and a main field housing the birds. The rabbits (mostly pairs) are currently housed in 5 individual sheds with outside access (open to the elements) and a small garden area. We hope to upgrade the rabbit unit to provide large, covered outside space with more insulated housing to improve the welfare standards.

Our birds are housed in sheds and huts within netted enclosures. They are then allowed access to the main field and sheep paddocks. With Avian Flu a threat during the year, we do confine the birds to their enclosures to protect them from wild birds fouling their water bowls and feed. We follow the Government website to check for the latest outbreaks. We limit access onto the farm.

We submit the Sheep & Goat Annual Inventory each year to DEFRA. The sheep are vaccinated and wormed yearly and sheared early Spring.

Parts of the paddocks become saturated and flooded during the winter months, and we plan to have this fixed to prevent the fields from being unused. This work will be in conjunction with the farm upgrade to provide enclosed and isolated facilities to use for new animals or when following Avian Flu procedures.

Our 2 mature Cross Shetland ponies are cared for by Trustee, Margaret Brady and Judy Groves at their home with help from local charity, Shylowen Horse & Pony Sanctuary. Farm staff attend to help poop pick and muck out the stable.

CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Our 3 donkeys, Rollo, Paddy and Jacko, live at a local field we rent. Hilary Hudson dedicates all her time to care for the trio every day, seeing to their needs, arranging feed, bedding, the farrier and any veterinary care required.

The sheep, ponies and donkeys are part of our Bright Eyes Sponsorship campaign to help raise funds for their care. Photos and updates are sent to sponsors.

Planned Future Projects

We hope to have the new rabbit unit up and running in the new financial year as well as drainage to the farm field and new farm enclosures and fences, a pathway around the Freedom Field which becomes unusable in the winter months.

Legacies, Grants and Loans

LEGACIES

John Darksen - £1,712

Joyce Clare - £15,000

Alexander Joseph W - £2,000

Jennifer Maclean - £9,258

Hilary Mary Balfour - £11,881

Ray Peddar - £27,976

Ronald Swanson - £10,000

John Oliver Tate - £1,000

K Reynolds - £2,026

Paul O'Grady (Via Battersea) - £20,000

TRUSTS

Charities Trust - £980

Charities Trust - £500

Jean Sainsbury Animal Welfare Trust - £10,000

Charities Trust - £1,000

With grateful thanks for the many donations left to our charity.

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. It's difficult to put a value on the donations, but it would certainly be in excess of £80,000.

Specialists

We feel that we ought to mention the assistance given by Colin Thomson, our bookkeeper, who sadly had a stroke in December 2023, which meant that all our bookkeeping and files had to be transferred to our accountant at an increased cost. Thanks to Peter Buck and the team of Champion accountants for help and advice throughout the year. Also, Allison and the team from Barn Lodge Veterinary Surgery.

Leah and the team from The Dog Clinic and the court approved experts for giving their time and for their support with legal issues.

Special grateful thanks to Barrister Pam Rose, who gave her time voluntary and Kellie O'Shea for helping deal with XL issues and for using her legal background and experience to support us.

CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Fundraising practices

Fundraising

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 £1,000s. 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.

Volunteers

Volunteers provide essential support that improves the lives of our animals and supports our staff. 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.

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 115,000 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 £5-6,000. Our Grand Sales at Lydiate raise from around £1,000 each event.

CARLA LANE ANIMALS IN NEED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Acknowledgements

Pets At Home Foundation

Pets At Home in Burscough

Jean Sainsbury Animal Welfare Trust

The Gallimore Trust

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, Helen, 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

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

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 for their constant support at the dog shows and other events

Shylowen Horse and Pony Sanctuary for their care of our ponies

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

Financial review

The charity received income of £1,054,868 (2023: £1,557,827) during the year. The expenditure in the year totalled £805,995 (2023: £707,818) which resulted in a surplus for the year of £248,873 (2023: £850,009) contributing to help build reserves.

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. 70% - 80% of the Charity's income is voluntary income. The trustees consider that holding sufficient reserves 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.

Due to a reliance on income from legacies, which is hard to predict, the Trustees have set a level for general funds of £850,000 which equates to approximately 12 months of projected costs.

There are currently £809,169 of unrestricted reserves, excluding designated reserves, which equates to 11 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 2024

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:

Miss M I Brady

Mrs F A Ellis

Ms J L McGee

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.

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.

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.

FA Ellis

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Mrs F A Ellis

Trustee

Date: **28/01/2025**
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CARLA LANE ANIMALS IN NEED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

Opinion

We have audited the financial statements of Carla Lane Animals In Need (the 'charity') for the year ended 31 March 2024 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, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 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 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

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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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.

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.

CARLA LANE ANIMALS IN NEED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CARLA LANE ANIMALS IN NEED

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.

P. Buck

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

28/01/2025

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**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 2024

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	741,596	-	741,596	1,239,029	-	1,239,029
Charitable activities	3	201,071	-	201,071	195,356	-	195,356
Other trading activities	4	87,821	-	87,821	93,361	-	93,361
Investments	5	9,390	-	9,390	15,902	-	15,902
Other income	6	14,990	-	14,990	14,179	-	14,179
Total income		1,054,868	-	1,054,868	1,557,827	-	1,557,827
Expenditure on:							
Raising funds	7	26,777	-	26,777	30,087	-	30,087
Charitable activities	8	779,218	-	779,218	677,731	-	677,731
Total expenditure		805,995	-	805,995	707,818	-	707,818
Net income		248,873	-	248,873	850,009	-	850,009
Transfers between funds		293,106	(293,106)	-	(1,033,201)	1,033,201	-
Net movement in funds	10	541,979	(293,106)	248,873	(183,192)	1,033,201	850,009
Reconciliation of funds:							
Fund balances at 1 April 2023		267,190	3,005,491	3,272,681	450,382	1,972,290	2,422,672
Fund balances at 31 March 2024		809,169	2,712,385	3,521,554	267,190	3,005,491	3,272,681

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		2,571,385		2,330,491
Current assets					
Debtors	15	246,832		98,325	
Cash at bank and in hand		743,398		862,421	
		990,230		960,746	
Creditors: amounts falling due within one year	16	(40,061)		(18,556)	
Net current assets			950,169		942,190
Total assets less current liabilities			3,521,554		3,272,681
Net assets excluding pension liability			3,521,554		3,272,681
The funds of the charity					
Unrestricted funds - general			809,169		267,190
Unrestricted funds - designated	18		2,712,385		3,005,491
			3,521,554		3,272,681

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 2024, 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 28/01/2025

FA Ellis

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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 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	22		175,856		1,275,556
Investing activities					
Purchase of tangible fixed assets		(304,269)		(405,975)	
Proceeds from disposal of investments		-		100	
Investment income received		9,390		15,902	
Net cash used in investing activities			(294,879)		(389,973)
Financing activities					
Repayment of bank loans		-		(308,510)	
Net cash used in financing activities			-		(308,510)
Net (decrease)/increase in cash and cash equivalents			(119,023)		577,073
Cash and cash equivalents at beginning of year			862,421		285,348
Cash and cash equivalents at end of year			743,398		862,421

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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.

A review for impairment of the leasehold land is carried out if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable, whether through the economic benefits or through disposal.

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 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 2024

1 Accounting policies (Continued)

1.8 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 2024 £	Unrestricted funds general 2023 £
Donations and gifts	554,019	259,398
Legacies receivable	140,050	823,209
Grants	2,527	14,000
Donated goods and services	45,000	50,000
Donations from Subsidiary	-	92,422
	<u>741,596</u>	<u>1,239,029</u>
Grants receivable for core activities		
Other	-	9,000
RSPCA	-	5,000
Other	2,527	-
	<u>2,527</u>	<u>14,000</u>

Donated goods and services

The value of Donated Goods are estimated based on the donation, and usage, of 900 cans of animal food per week.

Donated goods are received from various funders throughout the year.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Welfare services for animals		
Adoption and re-homing income	<u>201,071</u>	<u>195,356</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	159
Shop income	87,821	93,202
Other trading activities	87,821	93,361

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	9,390	15,902

6 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Commision received	14,990	14,179

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,336	6,739
Trading costs		
Operating charity shops	22,441	23,348
Total costs	26,777	30,087

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Welfare services for animals 2024 £	Welfare services for animals 2023 £
Direct costs		
Staff costs	359,141	304,415
Depreciation and impairment	63,375	47,774
Insurance	7,476	7,200
Light and heat	26,865	22,111
Telephone	1,389	4,119
Sundries	9,485	3,344
Animal care and foodstuffs	34,325	49,880
Motor expenses	11,652	14,397
Veterinary fees	130,770	98,798
Repairs and renewals	24,799	14,920
Notional costs of donated goods	45,000	50,000
Staff training	7,864	4,927
Bank loan interest	-	5,780
Bank charges	6,364	5,804
Donations	1,549	-
	<u>730,054</u>	<u>633,469</u>
Share of support and governance costs (see note 9)		
Governance	49,164	44,262
	<u>779,218</u>	<u>677,731</u>
Analysis by fund		
Unrestricted funds - general	<u>779,218</u>	<u>677,731</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Audit fees	-	13,200	13,200	8,000	Governance
Legal and professional	-	12,305	12,305	11,344	Governance
Bookkeeping	-	3,659	3,659	4,918	Governance
Trustees expenses	-	20,000	20,000	20,000	Governance
	-	49,164	49,164	44,262	
Analysed between Charitable activities	-	49,164	49,164	44,262	

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	13,200	8,000
Depreciation of owned tangible fixed assets	63,375	47,774

11 Trustees

Trustees expenses amounted to £20,000 (2023; £20,000)

All expenses were donated back to the charity in full.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	19	17
Employment costs	2024 £	2023 £
Wages and salaries	336,512	285,502
Social security costs	19,026	15,318
Other pension costs	3,603	3,595
	359,141	304,415

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	127,878	115,900

13 Taxation

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

14 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Plant and equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2023	2,420,463	160,000	9,888	12,200	2,602,551
Additions	230,404	-	52,058	21,807	304,269
At 31 March 2024	2,650,867	160,000	61,946	34,007	2,906,820
Depreciation and impairment					
At 1 April 2023	252,264	-	9,290	10,506	272,060
Depreciation charged in the year	51,617	-	5,883	5,875	63,375
At 31 March 2024	303,881	-	15,173	16,381	335,435
Carrying amount					
At 31 March 2024	2,346,986	160,000	46,773	17,626	2,571,385
At 31 March 2023	2,168,199	160,000	598	1,694	2,330,491

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	35,670	60,707
Prepayments and accrued income	211,162	37,618
	246,832	98,325

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,689	4,787
Trade creditors	18,635	-
Other creditors	4,641	3,150
Accruals and deferred income	11,096	10,619
	<u>40,061</u>	<u>18,556</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,603</u>	<u>3,595</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Unrestricted funds - designated

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

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Designated - fixed assets	2,330,491	240,894	2,571,385
Rabbit Unit/Cattery development	360,000	(340,000)	20,000
Electricity supply upgrade	70,000	15,000	85,000
Kennel build	245,000	(235,000)	10,000
Site renovation work	-	26,000	26,000
	<u>3,005,491</u>	<u>(293,106)</u>	<u>2,712,385</u>

Previous year:

	At 1 April 2022 £	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
	<u>1,972,290</u>	<u>1,033,201</u>	<u>3,005,491</u>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds - designated

(Continued)

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

£2,571,385 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.

£20,000 is the balance remaining to be spent on the funds previously designated for a new Cattery building and Rabbit unit which are in need of improvement.

£85,000 has been designated for essential work on the electricity supply to the Animal Centre.

£10,000 is the balance remaining on the funds previously designated for the building of a new kennel area.

£26,000 has been designated for Site renovation works which are essential for the ongoing care of the animals.

19 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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Designated - fixed assets	2,330,491	-	-	240,894	2,571,385
Rabbit Unit/Cattery development	360,000	-	-	(340,000)	20,000
Electricity supply upgrade	70,000	-	-	15,000	85,000
Kennel build	245,000	-	-	(235,000)	10,000
Site renovation work	-	-	-	26,000	26,000
General funds	267,190	1,054,868	(805,995)	293,106	809,169
	<u>3,272,681</u>	<u>1,054,868</u>	<u>(805,995)</u>	<u>-</u>	<u>3,521,554</u>
Previous year:	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>

CARLA LANE ANIMALS IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	-	2,571,385	2,571,385
Current assets/(liabilities)	809,169	141,000	950,169
	<u>809,169</u>	<u>2,712,385</u>	<u>3,521,554</u>
	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>

22 Cash generated from operations	2024 £	2023 £
Surplus for the year	248,873	850,009
Adjustments for:		
Investment income recognised in statement of financial activities	(9,390)	(15,902)
Depreciation and impairment of tangible fixed assets	63,375	47,774
Movements in working capital:		
(Increase)/decrease in debtors	(148,507)	386,893
Increase in creditors	21,505	6,782
Cash generated from operations	<u>175,856</u>	<u>1,275,556</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.