

Charity number: 1052158

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

**REPORT OF THE TRUSTEES AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

BARNSLEY AND DISTRICT ANIMAL RESCUE CHARITY

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BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY
DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Status

The Charity is an unincorporated charity, registered on 22 January 1996.

Trustees

Angela Bell	Chair
Kathleen Bailey	Secretary
Malcolm Bailey	Trustee
Ann Hibbert	Trustee (appointed 29 November 2022)

Charity Registered Number

1052158

Principal Office

23 Skiers View Road
Hoyland
Barnsley
South Yorkshire
S74 0BT

Independent Examiners

P H Bowden, ACA, FCCA
Paul Howley & Co Ltd
Chartered Certified Accountants
42 Pitt Street
Barnsley
South Yorkshire
S70 1BB

Bankers

Santander UK Plc
National Westminster Bank Plc

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report together with the accounts of Barnsley and District Animal Rescue Charity ('the charity') for the year ended 31 March 2024. The annual report and accounts comply with the Charities Act 2011, the requirements of the charity's governing document, and the 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered on 22 January 1996 and is governed by a constitution adopted on 9 May 1995 as amended on 7 November 1995, 21 September 2004 and 20 July 2010. The charity is an unincorporated association and is a registered charity, number 1052158. The principal office is 23 Skiers View Road, Hoyland, Barnsley, South Yorkshire, S74 0BT.

The charity is governed by its trustees, who form the Executive Committee which meets as necessary to oversee activities. Day to day operations are managed by the trustees with the assistance of two managers, one who deals with shop matters, the other with all kennel matters.

PUBLIC BENEFIT

The trustees have considered the Charity Commission's guidance on public benefit and consider that the charity complies with the guidance. The charity's activities relate to its legal purpose of applying its income for the benefit of charitable objects and purposes, as the trustees deem fit.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the charity are:

1. To relieve the suffering of animals who are in need of care and attention in particular by rescuing stray and unwanted animals and finding homes for them, and to provide veterinary treatment where necessary; and
2. To advance the education of the public in all matters relating to the care of animals.

The charity aims to maintain high standards of care for abandoned animals and find suitable homes for them.

FACTORS RELEVANT TO ACHIEVING OBJECTIVES

The ability of the charity to achieve its objectives naturally depends on the amount of funds it has at its disposal. The costs of providing an appropriate level of care to the animals rescued are substantial and consequently the more income that can be generated from the various fundraising activities the better. The charity can only carry out meaningful work if people are aware of its existence and operations. To this end, work is ongoing in the community to continue to raise the profile of the charity and to spread the word about what we do, more details of which can be found in the review section below.

INVESTMENT POLICY

All reserves that are not represented by fixed assets and working capital are held in accounts with the charity's bankers. The charity does not undertake other investments as they may carry excessive risk.

FUNDRAISING

As in past years the charity raises money in various ways, including donations, animal adoptions, and the operation of charity shops. Other sources include commission from the sale of Petplan insurance. The charity currently operates 8 shops, all of which are rented.

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

REPORT OF THE TRUSTEES (continued) FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The financial performance of the charity and its net assets and liabilities are detailed within the Statement of Financial Activities, the Balance Sheet, and the related notes contained within this document.

In brief, total incoming resources amounted to £582,507 (previous year: £533,042). Total outgoing resources were £507,104 (previous year: £471,545).

The surplus of incoming resources compared to resources expended was £75,403 (previous year: £61,497).

The charity had total accumulated funds at the year-end of £370,702 (previous year: £295,299), all of which is represented by unrestricted funds. Cash and bank balances were £340,775 (previous year: £302,094).

RISK MANAGEMENT

The trustees identify and review risks to which the charity is exposed, to ensure that appropriate controls are in place. Major risks have been identified as:

- Staff and volunteers' exposure to potentially dangerous animals.
- Staff and volunteers' exposure to infection and diseases.
- Depletion of reserves due to insufficient fundraising or adverse economic conditions; and
- The possibility of financial misappropriation because of the nature of the charity's retail operations.

The trustees have put procedures in place to minimise and manage these risks.

REVIEW OF PERFORMANCE AGAINST NON-FINANCIAL OBJECTIVES

During the year to 31 March 2024, we continued our efforts in rescuing and rehoming dogs, cats and rabbits. During this period, we also helped other rescues in and out of our area by supporting them in their work.

We rehomed 16 dogs and 32 cats during this period. We also rescued and rehomed 112 rabbits. All of our animals were neutered if not already done by previous owners. They were all health checked by our vet and vaccinated. Potential adoptees were carefully vetted and home checked by our team prior to being allowed to adopt one of the animals in our care. Our standards are high and where necessary on rare occasions we had to refuse to allow adoptions to go through. Because of our high standards we rarely have any of our animals returned. We have always had a No Kill policy so any animal in our care stays until a suitable home can be found.

RESERVES POLICY

The trustees consider that the level of free reserves (i.e. unrestricted funds that are not invested in or financed by fixed assets) should be maintained at a level in excess of £150,000. With such reserves, the trustees feel that should any particular source of funding be terminated, for example by the closure of a shop, the charity would be able to continue in operation until additional funding is secured. At the balance sheet date free reserves amounted to approximately £331,000.

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

FUTURE PLANS

We have no current plans to open any more shops. The focus on retail sales remains high, and we have now improved our sales by all our shops having a card facility, which has helped to keep our sales at a high level.

During this period we embarked upon building our own cattery, and now have plans to extend this facility and to find more suitable foster homes for our dogs and cats to enable us to rescue more animals.

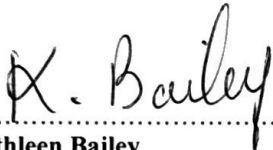
We are also intending to provide a service to the general public in their own homes for micro chipping their cats and dogs as it is now law that cats as well as dogs should be micro chipped.

As previously stated in Reports of the Trustees in previous years, our long-term ambition is still to purchase our own land and kennels. Progress on this has to date still been limited but we fully intend to pursue this project as and when we can.

INDEPENDENT EXAMINERS

The independent examiners, Paul Howley & Co Ltd, have expressed a willingness to continue in office.

Signed on behalf of the trustees



.....
Kathleen Bailey
Trustee and Secretary

28 November 2024

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.


Charity law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these accounts, the trustees are required to follow best practice and:

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

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

The trustees confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Signed on behalf of the trustees


.....
Kathleen Bailey
Trustee and Secretary

28 November 2024

**BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY
INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the Barnsley and District Animal Rescue Charity ('the charity') for the year ended 31 March 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



.....
P H Bowden, FCCA, ACA
Paul Howley & Co Ltd
Chartered Certified Accountants
42 Pitt Street
Barnsley
S70 1BB

Date: 28 November 2024

BARNSLEY AND DISTRICT ANIMAL RESCUE CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		2024	2023
	Note	£	£
INCOMING RESOURCES			
Voluntary income	2	73,273	32,203
Activities for generating funds	3	494,993	487,709
Rents receivable		3,781	2,000
Animal adoptions		10,460	11,130
Total Incoming Resources		<hr/> 582,507 <hr/>	<hr/> 533,042 <hr/>
OUTGOING RESOURCES			
Costs of generating funds:			
Fundraising expenses and other costs	4	309,135	279,769
Charitable activities	4	158,425	149,107
Governance costs	4	39,544	42,669
Total Outgoing Resources		<hr/> 507,104 <hr/>	<hr/> 471,545 <hr/>
Movement in Total Funds for the Year		75,403	61,497
Total Funds at 1 April 2023	10	295,299	233,802
TOTAL FUNDS AT 31 MARCH 2024	10	<hr/> 370,702 <hr/>	<hr/> 295,299 <hr/>

Note: All funds are unrestricted

The annexed notes form part of these accounts

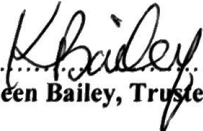
BARNESLEY AND DISTRICT ANIMAL RESCUE CHARITY

BALANCE SHEET AT 31 MARCH 2024

		2024	2023
	Note	£	£
FIXED ASSETS			
Tangible fixed assets	6	39,080	18,126
CURRENT ASSETS			
Cash at bank and in hand	7	340,775	302,094
Debtors and prepayments	8	8,484	6,546
		349,259	308,640
CREDITORS: Amounts falling due within one year	9	(17,637)	(31,467)
NET CURRENT ASSETS		331,622	277,173
TOTAL ASSETS LESS TOTAL LIABILITIES		370,702	295,299
FINANCED BY:			
UNRESTRICTED FUNDS	10	370,702	295,299
TOTAL FUNDS AT 31 MARCH 2024	10	370,702	295,299

Note: All funds are unrestricted

The accounts were approved by the trustees on 28 November 2024 and signed on their behalf by:


 Kathleen Bailey, Trustee and Secretary


 Malcolm Bailey, Trustee

The annexed notes form part of these accounts

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

		2024	2023
	Note	£	£
Cash flows from operating activities			
Cash generated from operations	A	65,127	45,190
		<hr/>	<hr/>
Net cash flow from operating activities		65,127	45,190
		<hr/>	<hr/>
Cash flows from investing activities			
Fixed asset additions		(26,446)	(158)
		<hr/>	<hr/>
Net cash flow from operating activities		(26,446)	(158)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		38,681	45,032
Cash and cash equivalents at the beginning of the reporting period		302,094	257,062
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	7	340,775	302,094
		<hr/> <hr/>	<hr/> <hr/>

Note A

Reconciliation of net income / (expenditure) to net cash flow from operating activities

Net income for the reporting period (as per the Statement of Financial Activities)	75,403	61,497
Adjustments for:		
Depreciation	5,492	4,712
(Increase) / decrease in debtors	(1,938)	(6,546)
(Increase) / decrease in creditors	(13,830)	(14,473)
	<hr/>	<hr/>
Net cash flow from operating activities	65,127	45,190
	<hr/> <hr/>	<hr/> <hr/>

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of the accounts

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The Financial statements have been prepared in accordance with the 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), and the Charities Act 2011.

The Barnsley and District Animal Rescue Charity is an unincorporated charity which meets the definition of a public benefit entity under FRS 102.

Having considered the charity's finances and future activities the trustees are satisfied that the accounts should continue to be prepared on the going concern basis.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Society and which have not been designated for other purposes. All funds held are unrestricted funds.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the accounts for services donated by volunteers.

Legacies are monitored from notification and recognized in the accounts when there is certainty of receipt.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Payments due under operating leases are recognized as and when they fall due.

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

1.5 Tangible fixed assets and depreciation

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

Motor vehicles	20% on reducing balance
Fixtures fittings and equipment	25% on reducing balance
Cattery	Straight line over 20 years

Where there is evidence to show that the value of an asset has become impaired, the asset is written down to its recoverable amount.

1.6 Impairment of fixed assets

At each reporting period end date, the trustees review the carrying amounts of tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine and account for the impairment loss.

2. VOLUNTARY INCOME

	2024 £	2023 £
Donations and sundry	44,732	20,203
Legacies	28,541	12,000
	<hr/> 73,273	<hr/> 32,203

3. ACTIVITIES FOR GENERATING FUNDS

	2024 £	2023 £
Fundraising income:		
Shop sales	490,917	482,741
Pet insurance commission	4,076	4,968
	<hr/> 494,993	<hr/> 487,709
Fundraising expenses (see note 4):		
Fundraising costs	(309,135)	(279,769)
	<hr/>	<hr/>
Net income from activities for generating funds	<hr/> 185,858	<hr/> 207,940

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

4. COSTS

	Fund- raising £	Charitable activities £	Govern- ance £	Total 2024 £	Total 2023 £
Wages and salaries	174,013	65,290	23,589	262,892	248,408
Staff pensions	1,734	1,026	-	2,760	2,326
Rent	66,802	31,780	-	98,582	94,641
Rates and water	6,006	2,575	-	8,581	6,129
Telephone and office costs	6,515	2,792	-	9,307	7,325
Insurance	3,052	1,308	-	4,360	6,694
Light and heat	17,983	3,514	-	21,497	15,118
Commercial waste	9,812	4,205	-	14,017	13,130
Repairs	8,409	6,791	-	15,200	7,908
Sundry expenses	2,905	2,520	-	5,425	6,690
Veterinary and medicines	-	19,334	-	19,334	18,664
Kennel costs	-	2,745	-	2,745	625
Van running costs	7,053	3,023	-	10,076	7,759
Animal feeds/consumables	-	7,520	-	7,520	7,803
Donations made	-	1,500	-	1,500	-
Professional fees	-	-	1,236	1,236	1,029
Accountancy and payroll	-	-	12,319	12,319	17,525
Independent examiners fees	-	-	2,400	2,400	2,400
Bank charges	1,861	-	-	1,861	2,662
Depreciation	2,990	2,502	-	5,492	4,712
	309,135	158,425	39,544	507,104	471,545

Where costs cannot be specifically allocated, they have been allocated 70% to fundraising and 30% to charitable activities.

4a. STAFF COSTS

	2024 £	2023 £
Gross wages and salaries	254,379	241,159
Employers' NI	8,513	7,249
Pension costs	2,760	2,326
	265,652	250,734

The average number of employees during the year was: 18 19

Trustees' remuneration:

Kathleen Bailey received remuneration of £13,315 (previous year: £11,790), Malcolm Bailey received remuneration of £9,799 (previous year: £8,881). The remuneration was approved by the Executive Committee.

No trustees received expenses during the year or during the preceding year.

No employee earned over £60,000 during the year or during the preceding year.

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

6. TANGIBLE FIXED ASSETS	Motor Vehicles £	Fixtures & Fittings £	Cattery £	Total £
Cost				
At 1 April 2023 to 31 March 2024	29,937	28,192	-	58,129
Additions	-	2,022	24,424	26,446
	<u>29,937</u>	<u>30,214</u>	<u>24,424</u>	<u>84,575</u>
Depreciation				
At 1 April 2023	14,610	25,393	-	40,003
Charge for the year	3,066	1,205	1,221	5,492
	<u>17,676</u>	<u>26,598</u>	<u>1,221</u>	<u>45,495</u>
Net Book Value				
At 31 March 2023	<u>15,327</u>	<u>2,799</u>	<u>-</u>	<u>18,126</u>
At 31 March 2024	<u>12,261</u>	<u>3,616</u>	<u>23,203</u>	<u>39,080</u>

7. CASH AT BANK AND IN HAND	2024 £	2023 £
Cash balances	4,565	3,013
Nat West current account	207,353	177,283
Santander current account	128,857	121,798
	<u>340,775</u>	<u>302,094</u>

8. DEBTORS AND PREPAYMENTS	2024 £	2023 £
Prepayments	2,466	1,041
VAT repayable	6,018	5,505
	<u>8,484</u>	<u>6,546</u>

BARNSELEY AND DISTRICT ANIMAL RESCUE CHARITY

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

9. CREDITORS: amounts falling due within one year	2024	2023
	£	£
Trade creditors	6,182	8,204
Sundry creditors and accruals	8,415	21,164
Taxation and social security	3,040	2,100
	<hr/>	<hr/>
	17,637	31,468
	<hr/>	<hr/>
10. ACCUMULATED FUND	2024	2023
	£	£
Balance at 1 April 2023	295,299	233,802
Movement in funds for the year	75,403	61,497
	<hr/>	<hr/>
Balance at 31 March 2024	370,702	295,299
	<hr/>	<hr/>