THE HEATONS ANIMAL RESCUE GROUP

England & Wales · Charity number 1072091

Details

Status	Registered
Legal form	Other
Registered	1998-10-23
Register	View on the Charity Commission register

Contact

Address	Flat 406a Manchester Road Stockport SK4 5BY
Phone	0161 975 0784
Email	heatonscats@gmail.com
Website	www.heatonscats.org.uk

Activities

Objects: TO RECEIVE STRAY, ABANDONED AND UNWANTED DOMESTIC ANIMALS, TO PROVIDE FOOD, SHELTER AND VETERINARY CARE FOR THESE ANIMALS WERE REQUIRED AND TO RE-HOME WHERE POSSIBLE TO RESPONSIBLE OWNERS

Activities: Cat Rescue Shelter, we take in stray & unwanted Cats, neuter, vaccinate and vet treat where applicable and re-home to suitable and responsible people.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Cheshire East
- Cheshire West & Chester
- Lancashire
- Manchester City
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,705	£164,939	-	-
2024-03-31	£106,927	£149,183	-	-
2023-03-31	£73,548	£154,162	-	-
2022-03-31	£653,196	£118,269	£581,061	5
2021-03-31	£78,186	£100,714	-	-

Trustees

Name	Role	Appointed
Abigail Cathrine Churchley		2017-10-03
Alisha Jay Rumble		2020-03-08
Alison Bold		2019-01-03
Alison Hambleton Wright		2017-10-03
Sharon Blundell		2019-01-03
Yvonne Wilkes		2020-03-08

THE HEATONS ANIMAL RESCUE GROUP

England & Wales - Charity number 1072091

Accounts

REGISTERED CHARITY NUMBER: 1072091

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

THE HEATONS ANIMAL RESCUE GROUP

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Stockport
SK8 5AT

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims

We are an independent charity based on Manchester Road in Stockport. We have a Charity shop on site, together with three rooms upstairs and at the back of the ground floor, where the cats are cared for. Our mission statement is to take in stray, abandoned and unwanted cats, to provide food, shelter and veterinary care, and to rehome them to responsible owners. As long as the quality of life is good, we will endeavour to look after these cats regardless of age or the cost of veterinary care for the charity.

We continue to promote the importance of neutering, both within our rescue and on our social media posts. Our income is generated from sales in the shop, online sales, rehoming cats, donations and fundraising . Our aims continue to be:

- Develop our strategy for increased revenue to bridge the current gap between income and expenditure
- Increase awareness of owner responsibility, particularly around neutering and preventative veterinary care.

In order to deliver our aims and objectives, our focus is very much on the financial picture, and how we can control costs while exploring opportunities to increase our income.

Significant activities

As stated in our constitution, we are committed to rescuing cats, including unwanted owned cats and strays. We ensure that each cat is vet checked, neutered, fully vaccinated, microchipped, and receives prompt veterinary treatment where necessary.

We have an adoption policy which involves face to face meetings with potential adopters, ID checks and a home visit. We also undertake post adoption checks by phone to ensure an adopted cat has settled well. We have a clause in our adoption policy stating that if there are any issues at all with the cat in its new home, we will take the cat back . We maintain a a strict no euthanasia policy, unless our vet advises that there is no other option.

We review our hygiene and health and safety policies regularly, and are fully committed to creating a clean and safe environment for the cats, staff and volunteers. One of our aims this year was to start the process to refurbish our large Mother and kitten room downstairs, which had not been updated in more than 20 years, and the pens were second hand when installed. We urgently needed new, fit for purpose pens, which are easier to clean and provide a better environment for the nursing Mums and their babies. We started this process working with designers at Pedigree Pens who created the working blueprint for our new pens .

ACHIEVEMENTS AND PERFORMANCE
The challenges of 2024/2025

The main issues facing us:
- The urgent need to upgrade our accommodation for the cats, together with some much needed electrical work to ensure staff and customer safety
- Demand for rehoming cats is increasing at an alarming rate. With increases in the cost of living, and the lack of action allowing landlords to discriminate against tenants with pets, we anticipate that this will remain a problem. Regrettably, we are unable to help everyone who contacts us. The limits on the number of cats we are able to take in due to space, versus the heightened demand is very concerning for us.
- As costs rise, and people who have previously donated and supported us are under greater financial pressure, we struggle to close the widening gap between income and expenditure. We are mindful of cost control and expenditure is tightly monitored. However, we cannot predict the level of veterinary care a new admission may need, so controlling cash flow is a constant challenge. We have an active fundraising programme, and make use of sites like Ebay and Vinted to create greater sales revenue.

Achievement and Performance

Financial Summary 2024/2025

Our total income in this financial year was £86,075 versus £106,927 in the previous period. The last period included a legacy and one off donations, and interest on our investments accounted for c £9k of the shortfall. Income from the shop was stable year on year, as was the income from adoptions. However, the money raised from recycling cloth fell by 30%, and our income from Justgiving donations was down by £2500.
Our expenditure was £165k versus £149k in the previous period. This was largely due to the £9k deposit for the refurbishment of the pens, plus the essential electrical repairs.Total building expenditure was up by £15k .
We saw a 12% increase in vets bills, although we managed to reduce our costs for cat food and supplies by more than 20%.
Our net assets at the close of the financial year were £379,957 versus £458,191 in the previous period

FUTURE FINANCIAL PLANS AND STRATEGIES
As stated, we remain firmly focussed on cash flow and budget control in an attempt to make the gap as manageable as possible. We are conscious of the fact that costs can only escalate - especially for vet and utility bills, so can only continue to manage costs by stringent price comparisons on necessary purchases, and by looking at opportunities for additional sources of revenue. We are still the partner charity for Pets At Home in Stockport, and have planned more Jumble/Cake sales in this period than last. We see Vinted as a potential area for further growth, and will continue to use both Vinted and Ebay.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document, and a deed of trust and constitutes an unincorporated charity.

Charity constitution
The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Decision making
All of the trustees are fully aware of their duties and obligations. Following appointment, they are trustees until they formally resign, and we constantly evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill any gaps in knowledge and expertise.
We meet as a board once a quarter, and look at the financial status, the performance of sales in the shop, rehoming, the welfare of the cats, and any other key issues relating to progress against our set objectives.
All decisions are made jointly after consultation. We communicate regularly outside these board meetings, and all trustees play an active part in our external fundraising activities. One of our trustees is a Veterinary Nurse, and was a former managing partner in our veterinary practice, so her input into planning the refurbished pens has been invaluable

Risk management
We have the following policies which are regularly updated:
- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer duties and conduct
- MAT leave
- Rehoming and Adoption

Risk assessments are produced where necessary

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1072091

Principal address
406A Manchester Road
Stockport
Cheshire
SK4 5BY

Trustees
A Bold
Y Coutts
A Wright
S Blundell
A Churchley
A Rumble

Independent Examiner
Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Stockport
SK8 5AT

Approved by order of the board of trustees on 26 October 2025 and signed on its behalf by:

A Wright - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEATONS ANIMAL RESCUE GROUP

Independent examiner's report to the trustees of The Heatons Animal Rescue Group
I report to the charity trustees on my examination of the accounts of The Heatons Animal Rescue Group (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 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.

Andrew E Booth FCA

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Stockport
SK8 5AT

26 October 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**5,014**	17,199
Other trading activities	2	**73,788**	74,042
Investment income	3	**7,903**	15,686
Total		**86,705**	106,927
EXPENDITURE ON			
Charitable activities			
Animal rescue and re-homing		**164,939**	149,183
NET INCOME/(EXPENDITURE)		**(78,234)**	(42,256)
RECONCILIATION OF FUNDS			
Total funds brought forward		**458,191**	500,447
TOTAL FUNDS CARRIED FORWARD		**379,957**	458,191

BALANCE SHEET
31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Investments	7	**265,067**	261,786
Cash at bank		**114,890**	196,405
		379,957	458,191
NET CURRENT ASSETS		**379,957**	458,191
TOTAL ASSETS LESS CURRENT LIABILITIES		**379,957**	458,191
NET ASSETS		**379,957**	458,191
FUNDS	8		
Unrestricted funds		**379,957**	458,191
TOTAL FUNDS		**379,957**	458,191

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2025 and were signed on its behalf by:

A Wright - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

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

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	**4,659**	2,754
Shop, direct donations etc	**69,129**	71,288
	73,788	74,042

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,966	3,900
Curr asset inv income	7,215	3,193
Increase/(decrease) in investment value	(2,278)	8,593
	7,903	15,686

4. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	38,223	33,228
Trustees' social security	1,986	1,277
Trustees' pensions paid	927	1,053
	41,136	35,558

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

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

	2025	2024
Admin and shop	7	7

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,199
Other trading activities	74,042
Investment income	15,686
Total	106,927
EXPENDITURE ON	
Charitable activities	
Animal rescue and re-homing	149,183
NET INCOME/(EXPENDITURE)	(42,256)
RECONCILIATION OF FUNDS	
Total funds brought forward	500,447

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	458,191

7. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Castlefield Investments	**265,067**	261,786

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	**458,191**	**(78,234)**	**379,957**
TOTAL FUNDS	**458,191**	**(78,234)**	**379,957**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**86,705**	**(164,939)**	**(78,234)**
TOTAL FUNDS	**86,705**	**(164,939)**	**(78,234)**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	500,447	(42,256)	458,191
TOTAL FUNDS	500,447	(42,256)	458,191

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,927	(149,183)	(42,256)
TOTAL FUNDS	106,927	(149,183)	(42,256)

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	500,447	(120,490)	379,957
TOTAL FUNDS	500,447	(120,490)	379,957

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,632	(314,122)	(120,490)
TOTAL FUNDS	193,632	(314,122)	(120,490)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

THE HEATONS ANIMAL RESCUE GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**(1)**	-
Donations	**4,564**	7,029
Legacies	**451**	10,170
	5,014	17,199
Other trading activities		
Fundraising events	**4,659**	2,754
Shop, direct donations etc	**69,129**	71,288
	73,788	74,042
Investment income		
Deposit account interest	**2,966**	3,900
Curr asset inv income	**7,215**	3,193
Increase/(decrease) in investment value	**(2,278)**	8,593
	7,903	15,686
Total incoming resources	**86,705**	106,927
EXPENDITURE		
Charitable activities		
Trustees' salaries	**38,223**	33,228
Trustees' social security	**1,986**	1,277
Trustees' pensions paid	**927**	1,053
Wages	**30,481**	33,737
Utilities	**8,430**	11,003
Vet fees	**42,408**	37,913
Cat food, meds & cleaning	**21,250**	26,790
Building maintenance & Ins	**18,138**	2,982
	161,843	147,983
Support costs		
Governance costs		
Accountancy and legal fees	**1,440**	1,200
Investment charges	**1,656**	-
	3,096	1,200
Total resources expended	**164,939**	149,183
Net expenditure	**(78,234)**	(42,256)

This page does not form part of the statutory financial statements

THE HEATONS ANIMAL RESCUE GROUP

England & Wales - Charity number 1072091

Accounts

REGISTERED CHARITY NUMBER: 1072091

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

THE HEATONS ANIMAL RESCUE GROUP

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

THE HEATONS ANIMAL RESCUE GROUP

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
We are an independent charity based in Manchester Road in Stockport. Our mission statement is to take in stray, abandoned and unwanted cats, to provide food, shelter and veterinary care for these animals where required, and to rehome where possible to responsible owners. As long as the quality of life is good, we will endeavour to look after the cats regardless of age or cost of veterinary for the charity.
We also actively promote the " all cats should be neutered" message, both in the Rescue and on our social media posts.
We have a charity shop, and our income is from the shop, direct donations, fundraising and from rehoming fees from our cats. Our aims are to:
- Generate increased amounts of income to bridge the current growing gap between income and expenditure
- Increase awareness of the necessity to neuter, and raise awareness of the challenges faced by Rescues and their need for practical support

In order to deliver our aims and objectives, our focus is very much on the financial picture, and how we can lessen the gap between our increasing expenses and our income

Significant activities
As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats.All the cats with us receive the best possible care. We ensure that each cat is fully vaccinated, has vet checks, flea and worm treatment and is neutered if old enough. We have a rehoming policy which involves face to face meetings with potential adopters, ID checks and a home check. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and in the rare event that a cat is not settled in his new home, we will take the cat back. We are committed to a high standard of care with regular staff and volunteer training and reviews, and thorough ongoing maintenance and repair of our cat pens, cubicles and rooms.
We would never euthanise a healthy cat, and euthanasia is only done on the recommendation of our vet when the prognosis for the cat is poor.

In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

ACHIEVEMENT AND PERFORMANCE
The challenges of 2023/2024

We continued to explore all avenues of income generation, including ensuring the shop is well stocked and attractively laid out, and that all fundraising opportunities are explored .
The demand for rehoming has never been so high, and we are sadly unable to help in more than 50% of cases. There are many more strays, and a significant increase in requests for rehoming of family cats citing the cost of living as the main factor. There has been an increase in the number of unspayed and un neutered cats, and those who are abandoned. Aside from elderly people being admitted into nursing care, the most frequent reason given is that people are moving and the new landlord will not accept pets.
Clearly, we have a finite number of pens, and regrettably have to turn away people desperate to rehome their pets.
We recognise the need for further education on the necessity of neutering cats at a young age: we encounter multiple examples of families with an un neutered mixed pair where the female has already produced one litter, and is pregnant again. Also, very few cats are microchipped, making reuniting strays with owners an almost impossible task.

Achievement and Performance
Financial Performance

Financial Summary 2023-2024

Our overall income for the period was up from £73,548 in the previous year to £106,927. This is largely due to an increase in interest and investments : the £250k invested earned net interest of £3193 and there was also an increase in the value of the investment of £8593 in the period up to March 2024.We also saw an increase in our trading activity, and in legacies and funeral donations.
Our expenditure was slightly lower in the year ending March 2024 at £149,183 versus £154,162 in the previous year. This is down to several factors: despite the increases in the national living wage in the period to March 2023 we had a member of staff on Maternity Leave which increased our expenditure on salaries. Our utility bills were more than £3500 higher in this year, but our vet bill was very marginally lower at £37,900 versus £42,000 in the previous period. This is purely down to the fact that we had a couple of large surgeries/procedures in the year to March 2023, and several sick kittens requiring long term veterinary care.
Our net funds at 31 03 24 stand at £458,191 versus £500,447 to the same period in 2023. This reflects the gap between income and expenditure which is the real challenge for ongoing years, and one which we continue to address through strict financial management, careful investments and a proactive fundraising strategy.

FUTURE FINANCIAL PLANS AND STRATEGIES
We still have plans to refurbish the large downstairs cat area which houses our Mother cats and their kittens. To undertake this, we need to have the cubicles unoccupied, and this has not been possible this year so far as demand for space has been so high. It is scheduled for February 2025
We have actively tried to help families who cannot afford to neuter their cat or even feed it, by supplying food and a neuter and return to owner scheme, which is still very much in its infancy. ,
We are constantly exploring new opportunities to expand our sales from just the shop with car boot sales, jumble sales, one off sales outside our shop and using both Ebay and Vinted.
This Trustees report is approved by all the Trustees, dated 25th January 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution
The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT
Decision making
All our trustees are fully aware of their duties and obligations in the role of trustee. Upon appointment, they are trustees until they submit an official resignation, and we constantly re evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill in any gaps in areas of expertise.
We meet as a board at least once a quarter, and are all updated on financial status and key issues relating to the running of the charity shop or Sanctuary. All decisions are made jointly following a consultation with all trustees.

Risk management
We have the following policies, which are updated annually. The Covid policy is updated in line with Government policy changes:
- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer obligations and conduct
- MAT leave
- Rehoming and adoption policy

Risk assessments are done regularly where necessary. We organise several fundraising events each year, and a formal risk assessment is carried out at the time of booking each event.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1072091

Principal address
406A Manchester Road
Stockport
Cheshire
SK4 5BY

Trustees
A Bold
Y Wilkes
A Wright
S Blundell
A Churchley
A Rumble

Independent Examiner
Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:

A Wright - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEATONS ANIMAL RESCUE GROUP

Independent examiner's report to the trustees of The Heatons Animal Rescue Group
I report to the charity trustees on my examination of the accounts of The Heatons Animal Rescue Group (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 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.

Andrew E Booth FCA

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

31 January 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**17,199**	2,256
Other trading activities	3	**74,042**	69,016
Investment income	4	**15,686**	2,276
Total		**106,927**	73,548
EXPENDITURE ON			
Charitable activities	5		
Animal rescue and re-homing		**149,183**	154,162
NET INCOME/(EXPENDITURE)		**(42,256)**	(80,614)
RECONCILIATION OF FUNDS			
Total funds brought forward		**500,447**	581,061
TOTAL FUNDS CARRIED FORWARD		**458,191**	500,447

The notes form part of these financial statements

BALANCE SHEET
31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Investments	10	**261,786**	-
Cash at bank		**196,405**	500,447
		458,191	500,447
NET CURRENT ASSETS		**458,191**	500,447
TOTAL ASSETS LESS CURRENT LIABILITIES		**458,191**	500,447
NET ASSETS		**458,191**	500,447
FUNDS	11		
Unrestricted funds		**458,191**	500,447
TOTAL FUNDS		**458,191**	500,447

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by:

A Wright - Trustee

CASH FLOW STATEMENT
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	**(319,728)**	(82,890)
Net cash used in operating activities		**(319,728)**	(82,890)
Cash flows from investing activities			
Interest received		**15,686**	2,276
Net cash provided by investing activities		**15,686**	2,276
Change in cash and cash equivalents in the reporting period		**(304,042)**	(80,614)
Cash and cash equivalents at the beginning of the reporting period		**500,447**	581,061
Cash and cash equivalents at the end of the reporting period		**196,405**	500,447

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(42,256)**	(80,614)
Adjustments for:		
Interest received	**(15,686)**	(2,276)
Purchase of investments	**(261,786)**	-
Net cash used in operations	**(319,728)**	(82,890)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	**500,447**	**(304,042)**	**196,405**
	500,447	**(304,042)**	**196,405**
Liquid resources			
Deposits included in cash	**-**	**-**	**-**
Current asset investments	**-**	**261,786**	**261,786**
	-	**261,786**	**261,786**
Total	**500,447**	**(42,256)**	**458,191**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

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

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**7,029**	1,956
Legacies	**10,170**	300
	17,199	2,256

continued...

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,754	50
Shop, direct donations etc	71,288	68,966
	74,042	69,016

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	3,900	2,276
Curr asset inv income	3,193	-
Increase in investment value	8,593	-
	15,686	2,276

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Animal rescue and re-homing	147,983	1,200	149,183

6. SUPPORT COSTS

	Governance costs
	£
Animal rescue and re-homing	1,200

7. TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
	£	£
Trustees' salaries	33,228	39,406
Trustees' social security	1,277	1,341
Trustees' pensions paid	1,053	1,058
	35,558	41,805

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	66,965	67,673
Social security costs	1,277	1,341
	68,242	69,014

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

	2024	2023
Admin and shop	7	7

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,256
Other trading activities	69,016
Investment income	2,276
Total	73,548
EXPENDITURE ON	
Charitable activities	
Animal rescue and re-homing	154,162
NET INCOME/(EXPENDITURE)	(80,614)
RECONCILIATION OF FUNDS	
Total funds brought forward	581,061
TOTAL FUNDS CARRIED FORWARD	500,447

continued...

10. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Castlefield Investments	**261,786**	-

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	**500,447**	**(42,256)**	**458,191**
TOTAL FUNDS	**500,447**	**(42,256)**	**458,191**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**106,927**	**(149,183)**	**(42,256)**
TOTAL FUNDS	**106,927**	**(149,183)**	**(42,256)**

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	581,061	(80,614)	500,447
TOTAL FUNDS	581,061	(80,614)	500,447

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,548	(154,162)	(80,614)
TOTAL FUNDS	73,548	(154,162)	(80,614)

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	581,061	(122,870)	458,191
TOTAL FUNDS	581,061	(122,870)	458,191

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,475	(303,345)	(122,870)
TOTAL FUNDS	180,475	(303,345)	(122,870)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**7,029**	1,956
Legacies	**10,170**	300
	17,199	2,256
Other trading activities		
Fundraising events	**2,754**	50
Shop, direct donations etc	**71,288**	68,966
	74,042	69,016
Investment income		
Deposit account interest	**3,900**	2,276
Curr asset inv income	**3,193**	-
Increase in investment value	**8,593**	-
	15,686	2,276
Total incoming resources	**106,927**	73,548
EXPENDITURE		
Charitable activities		
Trustees' salaries	**33,228**	39,406
Trustees' social security	**1,277**	1,341
Trustees' pensions paid	**1,053**	1,058
Wages	**33,737**	28,267
Utilities	**11,003**	7,591
Vet fees	**37,913**	42,173
Cat food, meds & cleaning	**26,790**	26,653
Building maintenance & Ins	**2,982**	7,673
	147,983	154,162
Support costs		
Governance costs		
Accountancy and legal fees	**1,200**	-
Total resources expended	**149,183**	154,162
Net expenditure	**(42,256)**	(80,614)

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1072091

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

THE HEATONS ANIMAL RESCUE GROUP

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

THE HEATONS ANIMAL RESCUE GROUP

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
We are an independent charity based in Manchester Road in Stockport. Our mission statement is to receive stray, abandoned and unwanted domestic animals, to provide food, shelter and veterinary care for these animals where required, and to rehome where possible to responsible owners. As long as the quality of life is acceptable, we will endeavour to look after the animal regardless of age or cost of treatment for the charity.
We have a charity shop, and our income is from the shop, direct donations, fundraising and from rehoming fees from our cats.

As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats, ensuring they receive the best possible care in terms of food and shelter, and thorough vet checks and treatment. We ensure that each cat is fully vaccinated, has flea and worm treatment and is neutered if old enough. We have a carefully crafted rehoming policy, which involves a face to face interview with the potential adoptee, ID checks and a homecheck. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and we are committed to maintaining this high level of care in the future through staff training, and maintenance and repair of our cat rooms and pens.
We would never put a healthy cat to sleep, and euthanasia is a very last resort if the cat has no chance of recovery, and strictly on the advice of our vet.
In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

Significant activities
As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats, ensuring they receive the best possible care in terms of food and shelter, and thorough vet checks and treatment. We ensure that each cat is fully vaccinated, has flea and worm treatment and is neutered if old enough. We have a carefully crafted rehoming policy, which involves a face to face interview with the potential adoptee, ID checks and a homecheck. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and we are committed to maintaining this high level of care in the future through staff training, and maintenance and repair of our cat rooms and pens.
We would never put a healthy cat to sleep, and euthanasia is a very last resort if the cat has no chance of recovery, and strictly on the advice of our vet.
In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE
The challenges of 2022/23

Although we did not have any Covid related enforced closures of our shop, the effects of Covid continued to have an impact on our business. Sales through the shop were erratic, with traditionally busy Saturdays becoming noticeably more quiet. The focus from the majority of shoppers was securing a bargain, and anything in the slightly higher price range simply did not sell.
In line with all Rescues, there has been a marked increase in demand for rehoming. There are many more strays, and a significant increase in requests for rehoming of family cats citing the cost of living as the main factor. There has been an increase in the number of unspayed and un neutered cats, and those who are abandoned. Aside from elderly people being admitted into nursing care, the most frequent reason given is that people are moving and the new landlord will not accept pets.
Clearly, we have a finite number of pens, and regrettably have to turn away people desperate to rehome their pets.
We recognise the need for further education on the necessity of neutering cats at a young age: we encounter multiple examples of families with an un neutered mixed pair where the female has already produced one litter, and is pregnant again.

Achievement and Performance
Financial Performance

Income for 22/23 was £71, 835 (excluding legacies, £71,535). 21/22 was £59,878 excluding legacies and grants.

Our vet bill was significantly higher year on year, as a result both of increased costs and a higher number of cats needing specialist treatment or tests.
We did not have any refurbishment in this reporting year, but had bills for new air conditioners and electrical work relating to their installation. The cost of medication, cat food and litter has increased enormously. We used to pay £5.99 for a 30 litre bag of litter, and it is now almost £12. We use almost 400 bags of litter each year, so the cost increase in litter alone is £2400. Equally, some cat food has doubled in price, and our utility bill cost shows a big increase.
The higher salary figure is largely down to one member of staff on Mat leave, the increase in the national wage, and more staff hours to cater for the increased number of cats and kittens needing more attention through the day and evening.

FUTURE FINANCIAL PLANS AND STRATEGIES
From previous legacies, we planned to refurbish the large downstairs cat area which houses our Mother cats and their kittens. To undertake this, we need to have the cubicles unoccupied, and this has not been possible this year so far as demand for space has been so high.
We have actively tried to help families who cannot afford to neuter their cat or even feed it, by supplying food and a neuter and return to owner scheme, which is still very much in its infancy.
We are constantly exploring new opportunities to expand our sales from just the shop with car boot sales, jumble sales, one off sales outside our shop and using both Ebay and Vinted.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution
The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

Decision making
All our trustees are fully aware of their duties and obligations in the role of trustee. Upon appointment, they are trustees until they submit an official resignation, and we constantly re evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill in any gaps in areas of expertise.
We meet as a board at least once a quarter, and are all updated on financial status and key issues relating to the running of the charity shop or Sanctuary. All decisions are made jointly following a consultation with all trustees.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Risk management
We have the following policies, which are updated annually. The Covid policy is updated in line with Government policy changes:
- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer obligations and conduct
- MAT leave
- Rehoming and adoption policy

Risk assessments are done regularly where necessary. We organise several fundraising events each year, and a formal risk assessment is carried out at the time of booking each event.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1072091

Principal address
406A Manchester Road
Stockport
Cheshire
SK4 5BY

Trustees
A Bold
Y Wilkes
A Wright
S Blundell
A Churchley
A Rumble

Independent Examiner
Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

Approved by order of the board of trustees on 25 January 2024 and signed on its behalf by:

A Wright - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEATONS ANIMAL RESCUE GROUP

Independent examiner's report to the trustees of The Heatons Animal Rescue Group
I report to the charity trustees on my examination of the accounts of The Heatons Animal Rescue Group (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 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.

Andrew E Booth FCA

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

25 January 2024

THE HEATONS ANIMAL RESCUE GROUP

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**2,256**	596,797
Other trading activities	3	**69,016**	56,368
Investment income	4	**2,276**	31
Total		**73,548**	653,196
EXPENDITURE ON			
Charitable activities	5		
Animal rescue and re-homing		**154,162**	118,269
NET INCOME/(EXPENDITURE)		**(80,614)**	534,927
RECONCILIATION OF FUNDS			
Total funds brought forward		**581,061**	46,134
TOTAL FUNDS CARRIED FORWARD		**500,447**	581,061

The notes form part of these financial statements

BALANCE SHEET
31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		**500,447**	581,061
NET CURRENT ASSETS		**500,447**	581,061
TOTAL ASSETS LESS CURRENT LIABILITIES		**500,447**	581,061
NET ASSETS		**500,447**	581,061
FUNDS	9		
Unrestricted funds		**500,447**	581,061
TOTAL FUNDS		**500,447**	581,061

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2024 and were signed on its behalf by:

A Wright - Trustee

THE HEATONS ANIMAL RESCUE GROUP

CASH FLOW STATEMENT
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**(82,890)**	534,896
Net cash (used in)/provided by operating activities		**(82,890)**	534,896
Cash flows from investing activities			
Interest received		**2,276**	31
Net cash provided by investing activities		**2,276**	31
Change in cash and cash equivalents in the reporting period		**(80,614)**	534,927
Cash and cash equivalents at the beginning of the reporting period		**581,061**	46,134
Cash and cash equivalents at the end of the reporting period		**500,447**	581,061

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(80,614)**	534,927
Adjustments for:		
Interest received	**(2,276)**	(31)
Net cash (used in)/provided by operations	**(82,890)**	534,896

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	**581,061**	**(80,614)**	**500,447**
	581,061	**(80,614)**	**500,447**
Total	**581,061**	**(80,614)**	**500,447**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

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

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	**1,956**	2,378
Gift aid	**-**	1,101
Legacies	**300**	587,530
Grants	**-**	5,788
	2,256	596,797

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

	2023	2022
	£	£
Other grants	**-**	5,788

continued...

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	50	2,557
Shop, direct donations etc	68,966	53,811
	69,016	56,368

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	2,276	31

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Animal rescue and re-homing	154,162

6. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	39,406	31,354
Trustees' social security	1,341	1,753
Trustees' pensions paid	1,058	857
	41,805	33,964

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	75,264	56,719
Social security costs	1,341	1,753
	76,605	58,472

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

2023	2022
6	5

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

 continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	596,797
Other trading activities	56,368
Investment income	31
Total	653,196
EXPENDITURE ON	
Charitable activities	
Animal rescue and re-homing	118,269
NET INCOME	534,927
RECONCILIATION OF FUNDS	
Total funds brought forward	46,134
TOTAL FUNDS CARRIED FORWARD	581,061

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	**581,061**	**(80,614)**	**500,447**
TOTAL FUNDS	**581,061**	**(80,614)**	**500,447**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**73,548**	**(154,162)**	**(80,614)**
TOTAL FUNDS	**73,548**	**(154,162)**	**(80,614)**

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	46,134	534,927	581,061
TOTAL FUNDS	46,134	534,927	581,061

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	653,196	(118,269)	534,927
TOTAL FUNDS	653,196	(118,269)	534,927

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	46,134	454,313	500,447
TOTAL FUNDS	46,134	454,313	500,447

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	726,744	(272,431)	454,313
TOTAL FUNDS	726,744	(272,431)	454,313

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE HEATONS ANIMAL RESCUE GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,956**	2,378
Gift aid	**-**	1,101
Legacies	**300**	587,530
Grants	**-**	5,788
	2,256	596,797
Other trading activities		
Fundraising events	**50**	2,557
Shop, direct donations etc	**68,966**	53,811
	69,016	56,368
Investment income		
Deposit account interest	**2,276**	31
Total incoming resources	**73,548**	653,196
EXPENDITURE		
Charitable activities		
Trustees' salaries	**39,406**	31,354
Trustees' social security	**1,341**	1,753
Trustees' pensions paid	**1,058**	857
Wages	**35,858**	25,365
Vet fees	**42,173**	28,194
Cat food, meds & cleaning	**26,653**	13,435
Sundries	**-**	1,336
No description	**7,673**	15,975
	154,162	118,269
Total resources expended	**154,162**	118,269
Net (expenditure)/income	**(80,614)**	534,927

THE HEATONS ANIMAL RESCUE GROUP

England & Wales - Charity number 1072091

Accounts

REGISTERED CHARITY NUMBER: 1072091

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

THE HEATONS ANIMAL RESCUE GROUP

Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

THE HEATONS ANIMAL RESCUE GROUP

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We are an independent charity based in Manchester Road in Stockport. Our mission statement is to receive stray, abandoned and unwanted domestic animals, to provide food, shelter and veterinary care for these animals where required, and to rehome where possible to responsible owners. As long as the quality of life is acceptable, we will endeavour to look after the animal regardless of age or cost of treatment for the charity.
We have a charity shop, and our income is from the shop, direct donations, fundraising and from rehoming fees from our cats.

As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats, ensuring they receive the best possible care in terms of food and shelter, and thorough vet checks and treatment. We ensure that each cat is fully vaccinated, has flea and worm treatment and is neutered if old enough. We have a carefully crafted rehoming policy, which involves a face to face interview with the potential adoptee, ID checks and a homecheck. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and we are committed to maintaining this high level of care in the future through staff training, and maintenance and repair of our cat rooms and pens.
We would never put a healthy cat to sleep, and euthanasia is a very last resort if the cat has no chance of recovery, and strictly on the advice of our vet.
In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

Significant activities

As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats, ensuring they receive the best possible care in terms of food and shelter, and thorough vet checks and treatment. We ensure that each cat is fully vaccinated, has flea and worm treatment and is neutered if old enough. We have a carefully crafted rehoming policy, which involves a face to face interview with the potential adoptee, ID checks and a homecheck. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and we are committed to maintaining this high level of care in the future through staff training, and maintenance and repair of our cat rooms and pens.
We would never put a healthy cat to sleep, and euthanasia is a very last resort if the cat has no chance of recovery, and strictly on the advice of our vet.
In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

THE HEATONS ANIMAL RESCUE GROUP

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

The challenges of 2021/2022

We were forced to close over several weeks as a result of the increase in Covid infections. We did not open the shop for the first two weeks in April and we closed on Dec 15 until January 7th, missing out on some vital Christmas trade. The shop income over the 21/22 period versus 20/21 was down by £5100 - a significant sum.

In addition, we were unable to hold open viewing sessions, meaning that our rehoming income was affected.

We were very fortunate to receive four legacies in this year, totalling £587,530, including a substantial legacy from a supporter who we helped keep a cat when she became infirm with visits and shopping for her much loved cat who was from our Rescue.

We continued to benefit from donations from Just Giving etc , and raised £2484 through specific fundraising events.

Our year on year income without legacies was £65,666 this year versus £76,186 last year, but the latter included a £10,000 Council Covid business grant. Excluding this it was £66,186 which means our income was down £520 - but versus a year when we were more affected by Covid .

Our outgoings were higher in 21/22 by £17,555 but £9500 of this was a part payment for refurbishing the cat pens in the front room.

Salaries were higher due to the government increases in the living wage, together with slightly increased hours when we were full and had a large number of kittens and cats with additional medical needs.

Our vet bill was slightly lower, but 20/21 was a high year due to the increased number of cats needed medical help or surgery. The previous year, 19/20 was £27,663.

FUTURE FINANCIAL PLANS AND STRATEGIES

The legacies have given us the opportunity to secure the future of the Rescue and it is our main focus for this year. We are seeking investment advice, and will take all necessary steps to ensure that our investment is both protected and gives us opportunity for growth.

Stripping out the legacies, we have a clear deficit between income and expenditure, which is important to address. We plan to continue to fundraise and be proactive in sourcing additional ways of raising funds.

We need to refurbish the Mother & Baby unit downstairs, where the pens in situ are more than 20 years old, and were originally second hand. They are difficult to keep clean, and we obviously need to maintain very high levels of hygiene as the kittens are so vulnerable.

Demand for rehoming is higher than ever, and this has been exacerbated by the pandemic. We are limited by the number of pens we have which dictates how many cats we can take in , and we are considering how we can expand the help we can offer by:

- Using foster carers. We have done so in a very limited way to date, but is something we are discussing further as a board
- Offering help to people to enable them to keep their cats with them. This only applies where the need is financial, and we are offering small amounts of help in the form of neutering and returning to owner, or with cat food.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

Decision making

All our trustees are fully aware of their duties and obligations in the role of trustee. Upon appointment, they are trustees until they submit an official resignation, and we constantly re evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill in any gaps in areas of expertise.

We meet as a board at least once a quarter, and are all updated on financial status and key issues relating to the running of the charity shop or Sanctuary. All decisions are made jointly following a consultation with all trustees.

THE HEATONS ANIMAL RESCUE GROUP

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT
Risk management
We have the following policies, which are updated annually. The Covid policy is updated in line with Government policy changes:
- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer obligations and conduct
- MAT leave
- Rehoming and adoption policy

Risk assessments are done regularly where necessary. We organise several fundraising events each year, and a formal risk assessment is carried out at the time of booking each event.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1072091

Principal address
406A Manchester Road
Stockport
Cheshire
SK4 5BY

Trustees
A Bold
Y Wilkes
A Wright
S Blundell
A Churchley
A Rumble

Independent Examiner
Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

A Wright - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEATONS ANIMAL RESCUE GROUP

Independent examiner's report to the trustees of The Heatons Animal Rescue Group
I report to the charity trustees on my examination of the accounts of The Heatons Animal Rescue Group (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 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.

A-E. Booth

Andrew E Booth FCA
Chartered Accountant
Moss & Williamson Limited
Chartered Accountants
3 Mellor Road
Cheadle Hulme
Cheadle
Cheshire
SK8 5AT

31 January 2023

THE HEATONS ANIMAL RESCUE GROUP

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**596,797**	19,988
Other trading activities	3	**56,368**	58,170
Investment income	4	**31**	28
Total		**653,196**	78,186
EXPENDITURE ON			
Charitable activities	5		
Animal rescue and re-homing		**118,269**	100,714
NET INCOME/(EXPENDITURE)		**534,927**	(22,528)
RECONCILIATION OF FUNDS			
Total funds brought forward		**46,134**	68,662
TOTAL FUNDS CARRIED FORWARD		**581,061**	46,134

The notes form part of these financial statements

THE HEATONS ANIMAL RESCUE GROUP

BALANCE SHEET
31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		**581,061**	46,134
NET CURRENT ASSETS		**581,061**	46,134
TOTAL ASSETS LESS CURRENT LIABILITIES		**581,061**	46,134
NET ASSETS		**581,061**	46,134
FUNDS	9		
Unrestricted funds		**581,061**	46,134
TOTAL FUNDS		**581,061**	46,134

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

A Wright - Trustee

THE HEATONS ANIMAL RESCUE GROUP

CASH FLOW STATEMENT
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	534,896	(22,556)
Net cash provided by/(used in) operating activities		534,896	(22,556)
Cash flows from investing activities			
Interest received		31	28
Net cash provided by investing activities		31	28
Change in cash and cash equivalents in the reporting period		534,927	(22,528)
Cash and cash equivalents at the beginning of the reporting period		46,134	68,662
Cash and cash equivalents at the end of the reporting period		581,061	46,134

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**534,927**	(22,528)
Adjustments for:		
Interest received	**(31)**	(28)
Net cash provided by/(used in) operations	**534,896**	(22,556)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	**At 31.3.22 £**
Net cash			
Cash at bank	46,134	534,927	**581,061**
	46,134	534,927	**581,061**
Total	46,134	534,927	**581,061**

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

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

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

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

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,378	1,548
Gift aid	1,101	1,440
Legacies	587,530	2,000
Grants	5,788	15,000
	596,797	19,988

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

	2022	2021
	£	£
Other grants	5,788	15,000

continued...

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	2,557	2,616
Shop, direct donations etc	53,811	55,554
	56,368	58,170

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	31	28

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Animal rescue and re-homing	118,269

6. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	31,354	28,700
Trustees' social security	1,753	1,528
Trustees' pensions paid	857	860
	33,964	31,088

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	56,719	51,660
Social security costs	1,753	1,528
	58,472	53,188

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

2022	2021
5	5

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

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	19,988
Other trading activities	58,170
Investment income	28
Total	78,186
EXPENDITURE ON	
Charitable activities	
Animal rescue and re-homing	100,714
NET INCOME/(EXPENDITURE)	(22,528)
RECONCILIATION OF FUNDS	
Total funds brought forward	68,662
TOTAL FUNDS CARRIED FORWARD	46,134

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	46,134	534,927	581,061
TOTAL FUNDS	46,134	534,927	581,061

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	653,196	(118,269)	534,927
TOTAL FUNDS	653,196	(118,269)	534,927

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	68,662	(22,528)	46,134
TOTAL FUNDS	68,662	(22,528)	46,134

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,186	(100,714)	(22,528)
TOTAL FUNDS	78,186	(100,714)	(22,528)

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,662	512,399	581,061
TOTAL FUNDS	68,662	512,399	581,061

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	731,382	(218,983)	512,399
TOTAL FUNDS	731,382	(218,983)	512,399

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,378	1,548
Gift aid	1,101	1,440
Legacies	587,530	2,000
Grants	5,788	15,000
	596,797	19,988
Other trading activities		
Fundraising events	2,557	2,616
Shop, direct donations etc	53,811	55,554
	56,368	58,170
Investment income		
Deposit account interest	31	28
Total incoming resources	653,196	78,186
EXPENDITURE		
Charitable activities		
Trustees' salaries	31,354	28,700
Trustees' social security	1,753	1,528
Trustees' pensions paid	857	860
Wages	25,365	22,960
Vet fees	28,194	35,109
Cat food, meds & cleaning	13,435	11,557
Sundries	1,336	-
Repairs	15,975	-
	118,269	100,714
Total resources expended	118,269	100,714
Net income/(expenditure)	534,927	(22,528)

This page does not form part of the statutory financial statements

Accounts

The Heatons Animal Rescue Group: Year Ending 31st March 2021

Trustees Report

The trustees are pleased to present their report for the financial year ending March 31st 2021, including the financial statements on income and expenditure.

We are an independent charity based in Manchester Road in Stockport. Our mission statement is To receive stray, abandoned and unwanted domestic animals, to provide food, shelter and veterinary care for these animals where required, and to rehome where possible to responsible owners. As long as the Quality of Life is acceptable, we will endeavour to look after the animal regardless of age or cost of treatment for the charity.

We have a charity shop, and our income is from the shop, direct donations, fundraising and from rehoming fees from our cats. We are also Charity of the Year in partnership with Pets At Home/Support Adoption for Pets, and receive a percentage of their bi annual fundraisers as well as donations of food from the public left in store and pallets of damaged stock.

Administrative Details

Charity Number 1072091

Registered Address 406A, Manchester Road

Stockport SK4 5BY

Purrs@heatonscats.org.uk

Trustees

Alison Bold

Sharon Blundell

Abigail Churchley

Alisha Rumble

Yvonne Wilkes

Alison Wright

Independent Examiner

Dr Allen King

8, Lambs Fold

Heaton Chapel SK4 2RF

Bank

Royal Bank of Scotland

Drummond House

1, Redheughs Avenue

Edinburgh EH12 9JN

Structure

The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

Governance and Management

All our trustees are fully aware of their duties and obligations in the role of trustee. Upon appointment, they are trustees until they submit an official resignation, and we constantly re evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill in any gaps in areas of expertise.

We meet as a board at least once a quarter, and are all updated on financial status and key issues relating to the running of the charity shop or Sanctuary. All decisions are made jointly following a consultation with all trustees.

Objectives of the charity

As stated in our Constitution, we are committed to rescuing domestic animals (cats), and take in stray or unwanted cats, ensuring they receive the best possible care in terms of food and shelter, and thorough vet checks and treatment. We ensure that each cat is fully vaccinated, has flea and worm treatment and is neutered if old enough. We have a carefully crafted rehoming policy, which involves a face to face interview with the potential adoptee, ID checks and a homecheck. We also undertake post adoption checks by phone to ensure the cat is well settled. We offer a full Rescue back up following adoption, and we are committed to maintaining this high level of care in the future through staff training, and maintenance and repair of our cat rooms and pens.

We would never put a healthy cat to sleep, and euthanasia is a very last resort if the cat has no chance of recovery, and strictly on the advice of our vet.

In order to deliver this, our focus is very much on the financial picture, and how we can close the current gap between income and expenditure.

Policies and Risk Management

We have the following policies, which are updated annually. The Covid policy is updated in line with Government policy changes:

- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer obligations and conduct
- Rehoming and adoption policy

Risk assessments are done regularly where necessary. We organise several fundraising events each year, and a formal risk assessment is carried out at the time of booking each event.

The challenges of 2020/2021

The Covid pandemic affected us badly in that we were unable to open the Charity Shop during lockdown, nor allow people on the premises to view cats and apply to adopt. We had to close for the last 2 weeks of March 2020, and could not reopen until June 30th. We were also closed in November 2020 until Dec 7th, and then for the whole of the Jan –Mar period 2021. We were also unable to open for normal hours post lockdown, due to volunteer shortages, with several having to isolate.

The result was a serious loss of income for us, as our shop generates income well in excess of £500 per week on average. It also meant that we had to stop our volunteers from attending, as the cat rooms do not allow for the required levels of social distancing, which put additional pressure on paid staff.

We could not fundraise either; we are Charity of the Year with Pets At Home in Stockport, and part of our arrangement with them is that we can host fundraising activities in store. During this period we were obviously unable to do so. Neither could we attend Car Boot sales during lockdown as they were all cancelled.

We were able to offer online sales with items from our charity shop, with some limited success, and in some weeks, we allowed cat viewing through a window, with virtual homechecks being undertaken. However, the income was still much reduced.

Having cats and kittens with us, meant that we still incurred maintenance costs, staff salaries and vet bills. We used the furlough scheme, and one staff member elected to work unpaid during lockdown.

We were very fortunate to receive many donations of cat food from our very generous supporters. We are so grateful for their help.

We would also like to extend our thanks to our staff and volunteers, who worked under very difficult circumstances and recognised the need for additional hygiene and controls. Our vets at Vets4Pets Stockport helped us enormously while ensuring that all government guidelines were strictly adhered to, and the team at Pets At Home in Stockport continued to make sure that our donations of cat food reached us post lockdown.

Finance

Overall Summary: Income and Expenditure

	20 21
Prev Assets	£68,662
Income	£78,186
Expenditure	£100,714
NewAssets	£46,134
Current	£2,041
Deposit	£44,093
	£46,134

There was a shortfall in income versus expenditure of £22,528 for the period, which depleted our cash reserves. This was despite being given a £10,000 from Stockport Council, and a £5000 award from Support Adoption for Pets. As we have a constant shortfall, it has been our strategy to keep a level of cash on reserve with the hope that the charity can remain open in the short to medium term.

20/21 Versus 19/20 Income and Expenditure

	19 20	20 21
Prev Assets	£59,265	£68,662
Income	£128,980	£78,186
Expenditure	£119,583	£100,714
NewAsset	£68,662	£46,134

s		
Current	£4,097	£2,041
Deposit	£64,565	£44,093
	£68,662	£46,134

Year on Year income: The 19/20 income figure of £128,980 included a legacy of £53,000.

And 20/21 includes the Stockport Council Grant of £10,000, and a £5000 grant from Support Adoption 4 Pets

Year on Year Expenditure: The 19/20 figure includes a refurbish project of c £24,000.

Income 20/21

INCOME	20/21
Banked	£59,718
Legacies	£2,000
Council Grant	£10,000
Support AD Grant	£5,000
HMRC Furlough	£1,440
Deposit Interest	£28
	£78,186

Income 19/20

Income 19/20	£

Banked	£72,272
Legacy	£53,000
Petplan Grant	£3,600
Deposit Interest	£108
TOTAL	**£128,980**

Expenditure By Category 20/21 versus 19/20

Category	20/21 £	19/20 £
Cat Food, Meds & Cleaning Supplies	£11,557	£10,543
Salaries, HMRC DWP & Pension	£45,020	£46,899
Utilities	£4,172	£5,598
Vet	£35,109	£27,663
Gloves	£696	£365
Van (inc insurance)	£1,399	£1,218
Building Refurb	£0	£24,152
Council Tax	£0	£551
Ground Rent	£6	£6
Insurance	£1,376	£1,325
Waste	£1,379	£1,263
	£100,714	**£119,583**

Net of the building refurbishment in 19/20, the expenditure figure is £95,431, so our expenses in 20/21 were around £5000 higher. This was mostly down to an increase in vet bills. Many of the cats and kittens we rescued had complex health issues, and it became more common for us to take in sick animals whose owners could no longer afford / keep/care for them as Covid threatened their income.

Our salaries were slightly lower due to furlough and one member of staff working unpaid, but we paid more for specialist cat food and for gloves and cleaning products which were needed during the pandemic.

We were in the very fortunate position of having received a legacy the previous year, otherwise we would have had to close because of insufficient funds.

Future Financial Plans and Strategy

We are conscious that with a constant shortfall in income versus expenditure, without a buffer of saved funds, we are in a very vulnerable position.

We are heavily reliant on being able to keep the shop open for at least five days a week, and to maintain our rehoming programme, and active fundraising. We will continue to be proactive in looking at new revenue streams; we already use Ebay, have a Facebook based charity shop site, and run regular online raffles and quizzes. We benefit from cashback with Amazon and Just Giving, but the size of the shortfall means that we remain dependent on legacies or other sources of financial help to secure our future.

This is a key focus for our board meeting discussions.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A | **Independent Examiner's Report**

Report to the trustees/ members of	Charity Name: THE HEATONS ANIMAL RESCUE GROUP
On accounts for the year ended	MARCH 2021 — Charity no (if any): 1072091
Set out on pages	(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* *Please delete the words in the brackets if they do not apply.*

Signed:	[signature] — Date: 21. 1. 22
Name:	ALLEN WILDSMITH
Relevant professional qualification(s) or body (if any):	RETIRE HEALTH CONSULTANT
Address:	8 LAMBS ROAD STOCKPORT SK2 4RF.