

Registered number: 04735157
Charity number: 1103331

PAWZ FOR THOUGHT
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

PAWZ FOR THOUGHT
(A company limited by guarantee)

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PAWZ FOR THOUGHT
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 30 APRIL 2023**

Trustees

Mrs J Adamson
Mrs V Carter
Mrs M L Ebdale, Chair
Dr J Harvey
Mrs V Johnson

Company registered number

04735157

Charity registered number

1103331

Registered office

Howbridge House
Ferryboat Lane
Sunderland
Tyne and Wear
SR5 3HW

Company secretary

L J Regan

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

PAWZ FOR THOUGHT
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 30 APRIL 2023

Bankers

NatWest
52 Fawcett Street
Sunderland
Tyne and Wear
SR1 1SB

Co-operative Bank
Head Office
PO Box 101
1 Balloon Street
Manchester
M60 4EP

CAF
Scottish Widows Bank
67 Morrison Street
Edinburgh
EH3 8YJ

PAWZ FOR THOUGHT
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their annual report together with the financial statements of the charitable company for the year 1 May 2022 to 30 April 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The objects for which the charitable company is established and its principal activities continues to be for the benefit of the public to relieve the suffering of animals in need of care and attention and in particular to provide facilities for the reception, care and re-homing of such animals.

● Activities undertaken to achieve objectives

The charitable company continues to raise funds towards the improvement of facilities for animals in the care of the charitable company.

Achievements and performance

● Review of activities

During 2022/2023 we have experienced a significant increase in calls to take in unwanted domestic animals. This is the aftermath of Covid lock down pets and the economic crisis. This is coupled with a reduction in the number of people looking to adopt and the amount of unneutered animals that are still producing litters. We endeavour to do our best to help and promote good welfare to these animals wherever possible. The number of wildlife casualties has increased. During this 12-month period we have taken in 4,047 items of wildlife, 210 of which have been adopted out. The Charity is staffed by volunteers who all work hard looking after the animals, fundraising and staffing the charity shop. The charity is benefiting from their commendable efforts with an increase of funds coming in from general donations, and fundraising, as well as an increase in donations from legacies. The Trustees acknowledge the hard work of all of our volunteers. without them we could not help as many animals as we do.

The increased level of animal activity has resulted in increased direct costs in looking after the animals, However the overall increase in income from £108k to £233k significantly exceeds the higher costs for the year resulting in an increase in profit to £93.8k for 2022/2023 from £6.4k in 21/22. This has also resulted in a significant increase in cash balances which will be being used to fund future projects.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

Financial review

• **Overview**

The charitable company's incoming resources increased from £107,938 to £232,870. Total resources expended increased from £101,554 to £139,082. This resulted in net incoming resources for the year of £93,788 compared with £6,384 for the previous year.

The charitable company held fund balances at the year end of £624,224 (2022: £530,436) all of which were held in unrestricted funds.

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• **Reserves policy**

The Trustees' policy is to hold free reserves equivalent to two year's expenditure in order to secure the continuation of activities and to reflect the requirement to care for some animals for the remainder of their lives.

Structure, governance and management

• **Constitution**

Pawz for Thought is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 15 April 2003 amended 26 March 2004.

The principal object of the charitable company is to relieve the suffering of animals in need of care and attention and in particular to provide facilities for the reception, care and re-homing of such animals.

There have been no changes to the objectives since the last annual report.

• **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

The Trustees meet regularly to manage the charitable company's affairs.

PAWZ FOR THOUGHT
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

Plans for future periods

We have now completed phase one of the new cat pens, a project in progress at year end. During 2023/24 we will continue with phase two of the cat pens purchasing more of the new conservatory style double glazed cat pens as they are more user friendly and have a longer life than timber built. We also plan to replace our aviaries as needed. We have the plans for our wildlife hospital in hand and now need to submit to planning for approval. In order to fund these projects we hope that the higher level of general donations seen since Covid continue, people continue to leave us legacy donations, and are encouraged to do fundraising activities on our behalf. We also continue to actively seek out appropriate grant funding.

Members' liability

The Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

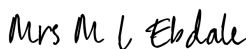
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19 December 2023 and signed on their behalf by:

DocuSigned by:



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Mrs M L Ebdale

PAWZ FOR THOUGHT
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2023

Independent examiner's report to the Trustees of Pawz for Thought ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 30 April 2023.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

DocuSigned by:

Detlev Anderson

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Signed:

Detlev Anderson

Dated: 21 December 2023

FCA

Kinnair Associates Limited

Chartered Accountants

Aston House

Redburn Road

Newcastle upon Tyne

NE5 1NB

PAWZ FOR THOUGHT
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2023**

| | Note | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 164,450 | 164,450 | 66,413 |
| Other trading activities | 4 | 67,049 | 67,049 | 40,415 |
| Investments | 5 | 328 | 328 | 172 |
| Other income | 6 | 1,043 | 1,043 | 938 |
| Total income | | 232,870 | 232,870 | 107,938 |
| Expenditure on: | | | | |
| Raising funds | 7 | 11,315 | 11,315 | 8,665 |
| Charitable activities | 8 | 127,767 | 127,767 | 92,889 |
| Total expenditure | | 139,082 | 139,082 | 101,554 |
| Net movement in funds | | 93,788 | 93,788 | 6,384 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 530,436 | 530,436 | 524,052 |
| Net movement in funds | | 93,788 | 93,788 | 6,384 |
| Total funds carried forward | | 624,224 | 624,224 | 530,436 |

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

The notes on pages 9 to 21 form part of these financial statements.

PAWZ FOR THOUGHT
(A company limited by guarantee)
REGISTERED NUMBER: 04735157

BALANCE SHEET
AS AT 30 APRIL 2023

| | Note | 2023 £ | 2022 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 12 | 279,631 | 275,352 |
| | | <u>279,631</u> | <u>275,352</u> |
| Current assets | | | |
| Stocks | 13 | 890 | 1,400 |
| Debtors | 14 | - | 13,198 |
| Cash at bank and in hand | | 351,584 | 248,801 |
| | | <u>352,474</u> | <u>263,399</u> |
| Creditors: amounts falling due within one year | 15 | (7,881) | (8,315) |
| Net current assets | | <u>344,593</u> | <u>255,084</u> |
| Total assets less current liabilities | | <u>624,224</u> | <u>530,436</u> |
| Total net assets | | <u><u>624,224</u></u> | <u><u>530,436</u></u> |
| Charity funds | | | |
| Unrestricted funds | 17 | 624,224 | 530,436 |
| Total funds | | <u><u>624,224</u></u> | <u><u>530,436</u></u> |

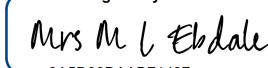
The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 19 December 2023 and signed on their behalf by:

DocuSigned by:

Mrs M L Ebdale
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The notes on pages 9 to 21 form part of these financial statements.

PAWZ FOR THOUGHT
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

1. General information

Pawz for Thought is a charitable company, company number 04735157 and charity registration number 1103331. The registered office is Howbridge House, Ferryboat Lane, North Hylton, Sunderland, Tyne and Wear, SR5 3HW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pawz for Thought meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

PAWZ FOR THOUGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

| | |
|-----------------------|----------------------------------|
| Freehold property | - 10% straight line depreciation |
| Fixtures and fittings | - 15% straight line depreciation |

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

PAWZ FOR THOUGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 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 charitable company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

PAWZ FOR THOUGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

3. Income from donations and legacies

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-------------------|--|---------------------------------------|
| Donations | 118,350 | 118,350 |
| Legacies | 46,100 | 46,100 |
| | <u>164,450</u> | <u>164,450</u> |
| | | |
| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
| Donations | 55,850 | 55,850 |
| Legacies | 5,800 | 5,800 |
| Government grants | 4,763 | 4,763 |
| | <u>66,413</u> | <u>66,413</u> |

4. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-------------|--|---------------------------------------|
| Fundraising | <u>9,680</u> | <u>9,680</u> |
| | | |
| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
| Fundraising | <u>5,970</u> | <u>5,970</u> |

PAWZ FOR THOUGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

4. Income from other trading activities (continued)

Income from non charitable trading activities

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|--------------------------------|--|---------------------------------------|
| Sale of donated goods | 51,983 | 51,983 |
| Sale of donated rags and scrap | 3,255 | 3,255 |
| Insurance commission | 2,131 | 2,131 |
| | <u>57,369</u> | <u>57,369</u> |

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|--------------------------------|--|---------------------------------------|
| Sale of donated goods | 30,019 | 30,019 |
| Sale of donated rags and scrap | 2,510 | 2,510 |
| Insurance commission | 1,916 | 1,916 |
| | <u>34,445</u> | <u>34,445</u> |

5. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-----------------------------|--|---------------------------------------|
| Investment income | 326 | 326 |
| Interest on gift aid claims | 2 | 2 |
| | <u>328</u> | <u>328</u> |

PAWZ FOR THOUGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

5. Investment income (continued)

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-----------------------------|--|---------------------------------------|
| Investment income | 46 | 46 |
| Interest on gift aid claims | 126 | 126 |
| | <u>172</u> | <u>172</u> |

6. Other incoming resources

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|--------------------|--|---------------------------------------|
| Solar panel income | 1,043 | 1,043 |

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|--------------------|--|---------------------------------------|
| Solar panel income | 938 | 938 |

7. Expenditure on raising funds

Costs of raising voluntary income

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|---|--|---------------------------------------|
| Expenditure on raising voluntary income | 3,197 | 3,197 |

Costs of raising voluntary income (continued)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

7. Expenditure on raising funds (continued)

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|---|--|---------------------------------------|
| Expenditure on raising voluntary income | 558 | 558 |

Fundraising trading expenses

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|----------------|--|---------------------------------------|
| Rent and rates | 5,192 | 5,192 |
| Heat and light | 1,272 | 1,272 |
| Telephone | 1,654 | 1,654 |
| | <u>8,118</u> | <u>8,118</u> |

Fundraising trading expenses (continued)

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|----------------|--|---------------------------------------|
| Rent and rates | 5,107 | 5,107 |
| Heat and light | 1,520 | 1,520 |
| Telephone | 1,480 | 1,480 |
| | <u>8,107</u> | <u>8,107</u> |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2023 £ | Total 2023 £ |
|---------------------------|--|-----------------------------|
| Direct costs - Activities | 127,767 | 127,767 |

| | <i>Unrestricted funds 2022 £</i> | <i>Total 2022 £</i> |
|---------------------------|--|-----------------------------|
| Direct costs - Activities | 92,889 | 92,889 |

9. Analysis of expenditure by activities

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ |
|---------------------------|--|---|---------------------------------------|
| Direct costs - Activities | 121,285 | 6,482 | 127,767 |

| | <i>Activities undertaken directly 2022 £</i> | <i>Support costs 2022 £</i> | <i>Total funds 2022 £</i> |
|---------------------------|--|---|---------------------------------------|
| Direct costs - Activities | 90,524 | 2,365 | 92,889 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Activities 2023 £ | Total funds 2023 £ |
|-----------------------------------|----------------------------------|---------------------------------------|
| Depreciation | 24,307 | 24,307 |
| Vet fees | 32,286 | 32,286 |
| Animal food etc | 7,580 | 7,580 |
| Other sundry animal shelter costs | 5,586 | 5,586 |
| Pet taxi | 3,520 | 3,520 |
| Heat & light - animal shelter | 3,546 | 3,546 |
| Rent and rates - animal shelter | 188 | 188 |
| Repairs and maintenance | 44,272 | 44,272 |
| | <u>121,285</u> | <u>121,285</u> |

| | <i>Activities 2022 £</i> | <i>Total funds 2022 £</i> |
|-----------------------------------|----------------------------------|---------------------------------------|
| Depreciation | 23,769 | 23,769 |
| Vet fees | 23,555 | 23,555 |
| Animal food etc | 4,466 | 4,466 |
| Other sundry animal shelter costs | 2,790 | 2,790 |
| Pet taxi | 2,589 | 2,589 |
| Heat & light - animal shelter | 2,901 | 2,901 |
| Rent and rates - animal shelter | 161 | 161 |
| Repairs and maintenance | 30,293 | 30,293 |
| | <u>90,524</u> | <u>90,524</u> |

PAWZ FOR THOUGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Activities 2023 £ | Total funds 2023 £ |
|--|----------------------------------|---------------------------------------|
| Insurance | 1,321 | 1,321 |
| Sundries | 415 | 415 |
| Website costs | 173 | 173 |
| Independent examiners fee - governance | 900 | 900 |
| Legal and professional fees | 3,673 | 3,673 |
| | <u>6,482</u> | <u>6,482</u> |

| | <i>Activities 2022 £</i> | <i>Total funds 2022 £</i> |
|--|----------------------------------|---------------------------------------|
| Insurance | 1,270 | 1,270 |
| Sundries | 51 | 51 |
| Website costs | 144 | 144 |
| Independent examiners fee - governance | 900 | 900 |
| | <u>2,365</u> | <u>2,365</u> |

10. Independent examiner's remuneration

| | 2023 £ | <i>2022 £</i> |
|--|-------------------|-------------------|
| Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts including VAT. | <u>900</u> | <u>900</u> |

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 April 2023, no Trustee expenses have been incurred (2022 - £NIL).

PAWZ FOR THOUGHT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

12. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Total £ |
|--------------------------|---------------------------|-------------------------------|----------------|
| Cost or valuation | | | |
| At 1 May 2022 | 464,974 | 4,379 | 469,353 |
| Additions | - | 28,586 | 28,586 |
| At 30 April 2023 | <u>464,974</u> | <u>32,965</u> | <u>497,939</u> |
| Depreciation | | | |
| At 1 May 2022 | 193,173 | 828 | 194,001 |
| Charge for the year | 23,319 | 988 | 24,307 |
| At 30 April 2023 | <u>216,492</u> | <u>1,816</u> | <u>218,308</u> |
| Net book value | | | |
| At 30 April 2023 | <u>248,482</u> | <u>31,149</u> | <u>279,631</u> |
| At 30 April 2022 | <u>271,801</u> | <u>3,551</u> | <u>275,352</u> |

Included in land and buildings is freehold land with a cost of £231,785 (2022 - £231,785) which is not depreciated.

13. Stocks

| | 2023 £ | 2022 £ |
|-------------------------------|------------|--------------|
| Raw materials and consumables | <u>890</u> | <u>1,400</u> |

14. Debtors

| | 2023 £ | 2022 £ |
|----------------------------|-----------|---------------|
| Due within one year | | |
| Other debtors | - | 13,198 |
| | <u>-</u> | <u>13,198</u> |

PAWZ FOR THOUGHT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

15. Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Other creditors | 1,171 | - |
| Accruals and deferred income | 6,710 | 8,315 |
| | <u>7,881</u> | <u>8,315</u> |

16. Financial instruments

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>351,584</u> | <u>248,801</u> |

Financial assets measured at fair value through income and expenditure comprise bank balances.

17. Statement of funds

Statement of funds - current year

| | Balance at 1 May 2022 £ | Income £ | Expenditure £ | Balance at 30 April 2023 £ |
|---------------------------|-------------------------------|----------------|------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General Funds | <u>530,436</u> | <u>232,870</u> | <u>(139,082)</u> | <u>624,224</u> |

Statement of funds - prior year

| | Balance at 1 May 2021 £ | Income £ | Expenditure £ | Balance at 30 April 2022 £ |
|---------------------------|-------------------------------|----------------|------------------|----------------------------------|
| Unrestricted funds | | | | |
| General Funds | <u>524,052</u> | <u>107,938</u> | <u>(101,554)</u> | <u>530,436</u> |

PAWZ FOR THOUGHT
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 279,631 | 279,631 |
| Current assets | 352,474 | 352,474 |
| Creditors due within one year | (7,881) | (7,881) |
| Total | <u>624,224</u> | <u>624,224</u> |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 275,352 | 275,352 |
| Current assets | 263,399 | 263,399 |
| Creditors due within one year | (8,315) | (8,315) |
| Total | <u>530,436</u> | <u>530,436</u> |

19. Related party transactions

There have been no related party transactions during the year.



PAWZ FOR THOUGHT www.pawzforthought.org

c/o Howbridge House, Ferryboat Lane, North Hylton, Sunderland, SR5 3HW
Tel: 0191 549 1982 / 07718 771591

Howbridge House
Ferryboat Lane
North Hylton
Sunderland
SR5 3HW

Detlev Anderson
Kinnair Associates Limited
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

19th December 2023

Dear Sir

We confirm that the following representations are made on the basis of sufficient enquiries of trustees, executive management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you for the purpose of your independent examination of the financial statements of Pawz for Thought for the year ended 30 April 2023 under the Charities Act 2011.

1. We acknowledge that the work carried out by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We acknowledge our legal responsibility for the preparation of the financial statements to show a true and fair view as required by law and therefore confirm for your particular purposes that in our view these comply with the methods and principles set out in the Charities Act 2011, the regulations made under it and the Charities SORP: "Accounting and Reporting by Charities: Statement of Recommended Practice".
3. We acknowledge our management responsibility for the maintenance of adequate internal control systems and procedures designed to prevent and detect fraud and error. We have no knowledge of any fraud, suspected fraud or allegations of fraud which could affect the charity.
4. All the financial transactions of the charitable company for the year as recorded in the accounting records and any other related information has been made available to you for your inspection.
5. The financial statements are free of material misstatements, including omissions, to the best of our knowledge and belief.
6. There are no material liabilities or contingent liabilities known to us other than those disclosed in the financial statements, including any guarantees to third parties.
7. No claims in connection with litigation have been or are expected to be received to the best of our knowledge and belief.
8. There have been no events to our knowledge since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other

Animal rescue, rehabilitation and rehoming of abandoned and ill-treated animals.

Reg. Charity No: 1103331

than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.

9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its activities.
10. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
11. We confirm the completeness of the information provided regarding the identification of related parties, and the adequacy of related party disclosures in the financial statements.
12. We confirm that, having considered our expectations and intentions for at least the next twelve months and the availability of working capital, the charitable company is a going concern. We are unaware of any events, conditions, or risks beyond the period of assessment that may cast significant doubt on the charitable company's ability to continue as a going concern.
13. All grants, donations and other voluntary incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such voluntary incoming resources.
14. We confirm that we are not aware of any breach of our charitable trusts and that we have advised you of the existence of any endowments and restricted income funds maintained by us.

Yours faithfully,

DocuSigned by:

Mrs M L Ebdale

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Mrs M L Ebdale

Trustee

Signed on behalf of the Board

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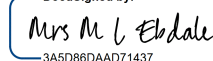
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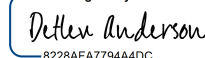
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Kinnair Associates Limited

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