

# ANIMAL KRACKERS LIMITED

England & Wales · Charity number 1104787

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04806901](#)

**Registered** 2004-07-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

**Phone** 01915641812

**Email** [animalkrackerscharity@gmail.com](mailto:animalkrackerscharity@gmail.com)

**Website** [www.sunderlandanimaladoption.org.uk](http://www.sunderlandanimaladoption.org.uk)

## Activities

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**Objects:** 1. FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR TO PROVIDE GRANTS, DONATIONS, FUNDING, MATERIAL AND ANY OTHER FORM OF SUPPORT AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL.

**Activities:** To provide grants, donations, funding, material and any other forms of support generated from grants received and trading to relieve the suffering of animals in need of care and attention.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Animals, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Sunderland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£57,216	£73,799	-	-
2024-08-31	£79,400	£82,353	-	-
2023-08-31	£75,101	£68,970	-	-
2022-08-31	£48,560	£57,175	-	-
2021-08-31	£56,137	£55,843	-	-

## Trustees

Name	Role	Appointed
ANDREA PARKIN		
Allison Mossman		2026-04-29
HEATHER FAMBELY		
Heather Halkier		2019-12-02
Natalie Ann Moan		2025-02-18
SUSAN HARDY		2014-07-08
Sandra Johnson		2019-12-02

**ANIMAL KRACKERS LIMITED**

England & Wales - Charity number 1104787

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# Accounts

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**Company Number: 04806901**  
**Charity Number: 1104787**

**Animal Crackers Limited**  
**(By Guarantee)**  
**Unaudited Financial Statements**  
**For the Year Ended 31 August 2024**

**Animal Crackers Limited (By Guarantee)**

**Unaudited Financial Statements**

**Year Ended 31 August 2024**

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## **Animal Crackers Limited (By Guarantee)**

### **Legal and administrative information**

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#### **The Board of Directors**

Andrea Parkin  
Ian Robert Williams (Resigned 05/02/2025)  
Heather Fambely  
Susan Hardy  
Heather Halkier  
Sandra Johnson  
Natalie Ann Moan (Appointed 18/02/2025)

#### **Company Secretary**

Susan Hardy

#### **Registered Office**

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

#### **Independent Examiner**

Alison Henshaw FCCA  
Torgersens  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

#### **Bankers**

HSBC Bank plc  
Unit 49 – 51 The Bridges Shopping Centre  
Market Square  
Sunderland  
SR1 3LE

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

## **Animal Crackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2024**

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The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 August 2024.

#### **Administration details**

Animal Crackers Limited is a registered charity (No. 1104787) and is a company limited by guarantee (Company No. 04806901).

The principal address and registered office of the charitable company is:

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

The trustees who served the charitable company during the year were:

Andrea Parkin  
Ian Robert Williams (Resigned 05/02/2025)  
Heather Fambely  
Susan Hardy  
Heather Halkier  
Sandra Johnson  
Natalie Ann Moan (Appointed 18/02/2025)

#### **Structure, governance and management**

Animal Crackers Limited (by Guarantee), is a charitable, not for profit organisation, set up to relieve the suffering of animals in need of care and attention. It is governed by provisions of its Memorandum and Articles of Association.

Animal Crackers Limited (by Guarantee) has a Board of Management who are responsible for the strategic direction and policy of the charitable company. At present the committee has six members from a variety of backgrounds relevant to the work of the charitable company.

The directors of the charitable company are also trustees for the purposes of charity law and under the charitable company's Articles are known as members of the Board of Management. The trustees are appointed by the members of the charitable company at the annual general meeting. Except for the first meeting when all the trustees were required to stand for re-appointment, one third of the committee must stand for re-appointment every annual meeting.

#### **Reserves policy**

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, held at the charity, should be at least 12 months of the resources expended. At this level, the management committee feel that they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced, or activities changed.

#### **Risk analysis**

The trustees of the charitable company have conducted their own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent delivery for all operational aspects of the charitable company. These procedures are periodically reviewed in order to ensure that they still meet the needs of the charitable company.

#### **Objects and activities**

The object of the charitable company, which has been accepted as a charitable object by the Charity Commissioners is to build a sanctuary for animals, and for the benefit of the public, to relieve the suffering of animals in need of care and attention and to advance the education of the public in matters pertaining to animal welfare in general.

**Animal Krackers Limited (By Guarantee)**  
**The Trustees' Report (Incorporating The Director's Report)**  
**Year Ended 31 August 2024**

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The charitable company meets its objectives by providing a number of services, providing grants, donations, funding, material, and any other form of support as the trustees may from time to time determine. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal.

**Public benefit statement**

The trustees have had regard to the Charities Commission guidance on their legal duty on public benefit; and are satisfied that the charitable company delivers public benefit, and due regard is paid to the evidence on public benefit when deciding on what new projects the charity should undertake.

**Achievements and performance**

The charity's main source of income continued to be generated by its activities through a shop. The shop was run by volunteers throughout the year who received no remuneration. At the year end the charity has accumulated general reserves in excess of £301,000.

**Financial Review**

The whole of the charitable company's income has been applied to the principal activity of the charitable company. Shop and car boot sales for the year amounted to £33,950. The charity also received unrestricted donations of £42,839, interest amounting to £2,611.

The total expenditure over the year amounted to £82,353.

This therefore reduced net funds during the year by £2,953.

**Plans for the future**

2024/2025 will see the continuance of the charitable company's current projects including supporting people with vet bills and kennel costs.

**Responsibilities of the trustees**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare unaudited financial statements for each financial year. Under that law the trustees have elected to prepare the unaudited financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the unaudited financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources of the charitable company for that period. In preparing those unaudited financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

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 unaudited 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.

**Animal Crackers Limited (By Guarantee)**

**The Trustees' Report (Incorporating The Director's Report)**

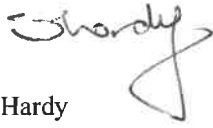
**Year Ended 31 August 2024**

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**Exemption statement**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the board:



Susan Hardy  
Trustee

Date: 24/08/25

## **Independent Examiner's Report to the Trustees of**

### **Animal Krackers Limited (By Guarantee)**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 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.



Alison Henshaw FCCA  
Torgersens Chartered Accountants  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

Date: 28/08/25

**Animal Crackers Limited (By Guarantee)**  
**Unaudited Statement of Financial Activities**  
**Year Ended 31 August 2024**

**Income and Expenditure**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources</b>					
Donations and Legacies:					
Donations		42,839	-	42,839	33,152
Other Trading Activities:					
Charity shop and car boot sales		33,950	-	33,950	40,061
Income from Investments:					
Interest receivable		2,611	-	2,611	1,458
Other operating income		-	-	-	430
<b>Total Incoming Resources</b>		<u>79,400</u>	<u>-</u>	<u>79,400</u>	<u>75,101</u>
<b>Resources Expended</b>					
Expenditure on Charitable Activities:					
Support costs	2	13,021	-	13,021	11,571
Management and administration costs	3	2,256	-	2,256	2,549
Animal welfare	4	43,581	-	43,581	33,726
Grants paid	5	23,495	-	23,495	21,124
<b>Total Resources Expended</b>		<u>82,353</u>	<u>-</u>	<u>82,353</u>	<u>68,970</u>
<b>Net (Outgoing)/Incoming Resources before transfers</b>		(2,953)	-	(2,953)	6,131
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net Movement in Funds</b>		<u>(2,953)</u>	<u>-</u>	<u>(2,953)</u>	<u>6,131</u>
<b>Fund Balance Brought Forward at 1 September 2023</b>		384,722	-	384,722	378,591
<b>Fund Balance Carried Forward at 31 August 2024</b>		<u>381,769</u>	<u>-</u>	<u>381,769</u>	<u>384,722</u>

The notes on pages 8 to 12 form part of these unaudited financial statements.

**Animal Krackers Limited (By Guarantee)**

**Unaudited Statement of Financial Position**

**as at 31 August 2024**

	Note	£	2024 £	2023 £
<b>Fixed Assets</b>				
Tangible assets	10		80,620	83,133
<b>Current Assets</b>				
Debtors	12	3,689		4,068
Cash at bank and in hand		302,641		302,745
		<u>306,330</u>		<u>306,813</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(5,181)</u>		<u>(5,224)</u>
<b>Net Current Assets</b>			301,149	301,589
<b>Net Assets</b>			<u>381,769</u>	<u>384,722</u>
<b>Reserves</b>	15			
Unrestricted funds			381,769	384,722
<b>Members' Funds</b>			<u>381,769</u>	<u>384,722</u>


For the year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

  
24 / 5 / 25

Andrea Parkin  
Trustee

Company number 04806901

The notes on pages 8 to 12 form part of these unaudited financial statements.

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2024**

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**1. Accounting Policies**

***Basis of Accounting***

These unaudited financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice: Accounting reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP).
- ii) the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- iii) the Charities Act 2011

The unaudited financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these unaudited financial statements are rounded to the nearest £.

***Incoming resources***

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Charity shop sales are accounted for in the year in which the donated goods are sold. The goods are valued at their sale proceeds.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

***Resources expended***

All expenditure is accounted for on an accruals basis when the liability is incurred.

***Going Concern***

There are no material uncertainties regarding the charity's ability to continue as a going concern.

***Grants payable***

Grants payable are in line with charitable company's objects and activities. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal. Grants are charged in the year the trustees authorise payment.

***Fixed assets***

All fixed assets are initially recorded at cost. Fixed assets are stated at cost less accumulated depreciation.

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2024**

**1. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings	2% straight line
Fixtures and fittings	10% straight line
Computer equipment	33 1/3% straight line
Motor vehicles	20% straight line

**Fund Accounting**

Funds held by the charitable company are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. Support costs**

	Unrestricted	Restricted	Total 2024	Unrestricted Total 2023
	£	£	£	£
Sundries	319	-	319	553
Light, heat and water	3,090	-	3,090	3,446
Repairs and renewals	1,753	-	1,753	908
Insurance	976	-	976	908
Rates	58	-	58	130
Depreciation	2,621	-	2,621	2,535
Telephone and internet	655	-	655	155
Computer costs	245	-	245	240
Printing, postage & stationery	159	-	159	289
Motor and travel expenses	2,828	-	2,828	2,064
Bank charges	317	-	317	343
	<u>13,021</u>	<u>-</u>	<u>13,021</u>	<u>11,571</u>

**3. Management and administration costs**

	Unrestricted	Restricted	Total 2024	Unrestricted Total 2023
	£	£	£	£
Accountancy	2,135	-	2,135	2,333
Professional fees	121	-	121	216
	<u>2,256</u>	<u>-</u>	<u>2,256</u>	<u>2,549</u>

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year ended 31 August 2024**

**4. Animal Welfare**

	Unrestricted	Restricted	Total	Unrestricted
	2024	2023	2024	2023
	£	£	£	£
Boarding kennels and cattery	43,581	-	43,581	33,726
	<u>43,581</u>	<u>-</u>	<u>43,581</u>	<u>33,726</u>

**5. Grants paid**

	Unrestricted	Restricted	Total	Unrestricted
	2024	2023	2024	2023
	£	£	£	£
Veterinary fees	23,495	-	23,495	21,124
	<u>23,495</u>	<u>-</u>	<u>23,495</u>	<u>21,124</u>

**6. Wages & Salaries**

The shop was run by volunteers throughout the year who received no remuneration during the current and previous year.

**7. Trustees' Remuneration and Key Management Personnel**

The trustees and Key Management Personnel received no remuneration or expenses during the current and previous year.

**8. Related party transaction**

There are no related party transactions during the current or previous year.

**9. Corporation tax**

The charitable company is exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

**10. Tangible Fixed Assets**

	Fixtures, fittings & equipment	Freehold land & buildings	Total
<b>Cost</b>			
At 1 September 2023	8,441	100,352	108,793
Additions	108	-	108
Disposals	-	-	-
At 31 August 2024	<u>8,549</u>	<u>100,352</u>	<u>108,901</u>
<b>Depreciation</b>			
At 1 September 2023	4,516	21,144	25,660
Charge for year	614	2,007	2,621
Depreciation on disposal	-	-	-
At 31 August 2024	<u>5,130</u>	<u>23,151</u>	<u>28,281</u>
<b>Net Book Value</b>			
At 31 August 2024	<u>3,419</u>	<u>77,201</u>	<u>80,620</u>
At 31 August 2023	<u>3,925</u>	<u>79,208</u>	<u>83,133</u>

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2024**

**11. Stock**

Stock of donated goods valued at £nil at the balance sheet date has an estimated net realisable value of £nil.

**12. Debtors**

	<b>2024</b>	2023
	£	£
VAT	2,295	2,857
Prepayments	1,394	1,211
	<u>3,689</u>	<u>4,068</u>

**13. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Other creditors	5,181	5,224
	<u>5,181</u>	<u>5,224</u>

**14. Analysis of net assets between funds**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2024</b>
	£	£	£	£
Tangible fixed assets	-	-	80,620	80,620
Current assets	-	306,330	-	306,330
Current liabilities	-	(5,181)	-	(5,181)
<b>Net assets at 31 August 2024</b>	<u>-</u>	<u>301,149</u>	<u>80,620</u>	<u>381,769</u>

**Analysis of net assets between funds – prior year**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2023</b>
	£	£	£	£
Tangible fixed assets	-	-	83,133	83,133
Current assets	-	306,813	-	306,813
Current liabilities	-	(5,224)	-	(5,224)
<b>Net assets at 31 August 2023</b>	<u>-</u>	<u>301,589</u>	<u>83,133</u>	<u>384,722</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2024**

**15. Reserves**

	<b>Balance @ 1.9.23 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.24 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	83,133	-	(2,621)	108	80,620
General funds					
Accumulated surplus	301,589	79,400	(79,732)	(108)	301,149
Total unrestricted funds	<u>384,722</u>	<u>79,400</u>	<u>(82,353)</u>	<u>-</u>	<u>381,769</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<b>Balance @ 1.9.22 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.23 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	85,377	-	(2,535)	291	83,133
General funds					
Accumulated surplus	293,214	75,101	(66,435)	(291)	301,589
Total unrestricted funds	<u>378,591</u>	<u>75,101</u>	<u>(68,970)</u>	<u>-</u>	<u>384,722</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Capital Fund represents the net book value of tangible fixed assets owned by the charitable company. The fund is charged with depreciation on an annual basis.

The Accumulated Surplus is available for the charitable company to use for the purposes of the charitable company without restriction.

**16. Company Limited By Guarantee**

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound-up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.

**ANIMAL KRACKERS LIMITED**

England & Wales - Charity number 1104787

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# Accounts

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**Company Number: 04806901**  
**Charity Number: 1104787**

**Animal Crackers Limited**  
**(By Guarantee)**  
**Unaudited Financial Statements**  
**For the Year Ended 31 August 2023**

# **Animal Crackers Limited (By Guarantee)**

## **Unaudited Financial Statements**

**Year Ended 31 August 2023**

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# **Animal Crackers Limited (By Guarantee)**

## **Legal and administrative information**

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### **The Board of Directors**

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs (resigned 31/03/2023)  
Susan Hardy  
Heather Halkier  
Sandra Johnson

### **Company Secretary**

Susan Hardy

### **Registered Office**

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

### **Independent Examiner**

Alison Henshaw FCCA  
Torgersens  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

### **Bankers**

HSBC Bank plc  
Unit 49 – 51 The Bridges Shopping Centre  
Market Square  
Sunderland  
SR1 3LE

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

## **Animal Crackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2023**

---

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 August 2023.

#### **Administration details**

Animal Crackers Limited is a registered charity (No. 1104787) and is a company limited by guarantee (Company No. 04806901).

The principal address and registered office of the charitable company is:

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

The trustees who served the charitable company during the year were:

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs (resigned 31/03/2023)  
Susan Hardy  
Heather Halkier  
Sandra Johnson

#### **Structure, governance and management**

Animal Crackers Limited (by Guarantee), is a charitable, not for profit organisation, set up to relieve the suffering of animals in need of care and attention. It is governed by provisions of its Memorandum and Articles of Association.

Animal Crackers Limited (by Guarantee) has a Board of Management who are responsible for the strategic direction and policy of the charitable company. At present the committee has six members from a variety of backgrounds relevant to the work of the charitable company.

The directors of the charitable company are also trustees for the purposes of charity law and under the charitable company's Articles are known as members of the Board of Management. The trustees are appointed by the members of the charitable company at the annual general meeting. Except for the first meeting when all the trustees were required to stand for re-appointment, one third of the committee must stand for re-appointment every annual meeting.

#### **Reserves policy**

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, held at the charity, should be at least 12 months of the resources expended. At this level, the management committee feel that they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced, or activities changed.

#### **Risk analysis**

The trustees of the charitable company have conducted their own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent delivery for all operational aspects of the charitable company. These procedures are periodically reviewed in order to ensure that they still meet the needs of the charitable company.

#### **Objects and activities**

The object of the charitable company, which has been accepted as a charitable object by the Charity Commissioners is to build a sanctuary for animals, and for the benefit of the public, to relieve the suffering of animals in need of care and attention and to advance the education of the public in matters pertaining to animal welfare in general.

## **Animal Krackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2023**

---

The charitable company meets its objectives by providing a number of services, providing grants, donations, funding, material, and any other form of support as the trustees may from time to time determine. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal.

#### **Public benefit statement**

The trustees have had regard to the Charities Commission guidance on their legal duty on public benefit; and are satisfied that the charitable company delivers public benefit, and due regard is paid to the evidence on public benefit when deciding on what new projects the charity should undertake.

#### **Achievements and performance**

The charity's main source of income continued to be generated by its activities through a shop. The shop was run by volunteers throughout the year who received no remuneration. At the year end the charity has accumulated general reserves in excess of £384,000.

#### **Financial Review**

The whole of the charitable company's income has been applied to the principal activity of the charitable company. Shop and car boot sales for the year amounted to £40,061. The charity also received unrestricted donations of £33,152, interest amounting to £1,458 and other income of £430.

The total expenditure over the year amounted to £68,970.

This therefore increased net funds during the year by £6,131.

#### **Plans for the future**

2023/2024 will see the continuance of the charitable company's current projects including support people with vet bills and kennel costs and have had adequate funds to do so.

#### **Responsibilities of the trustees**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare unaudited financial statements for each financial year. Under that law the trustees have elected to prepare the unaudited financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the unaudited financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources of the charitable company for that period. In preparing those unaudited financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

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 unaudited 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.

**Animal Crackers Limited (By Guarantee)**

**The Trustees' Report (Incorporating The Director's Report)**

**Year Ended 31 August 2023**

---

**Exemption statement**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the board:

Susan Hardy  
Trustee

Date:

# **Independent Examiner's Report to the Trustees of**

## **Animal Krackers Limited (By Guarantee)**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 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.

Alison Henshaw FCCA  
Torgersens Chartered Accountants  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

Date:

**Animal Crackers Limited (By Guarantee)**  
**Unaudited Statement of Financial Activities**  
**Year Ended 31 August 2023**

<b>Income and Expenditure</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Incoming Resources</b>					
Donations and Legacies:					
Donations		33,152	-	33,152	7,275
Other Trading Activities					
Charity shop and car boot sales		40,061	-	40,061	41,163
Fundraising events / projects		-	-	-	-
Income from Investments					
Interest receivable		1,458	-	1,458	122
Other operating income		430	-	430	-
<b>Total Incoming Resources</b>		<u>75,101</u>	<u>-</u>	<u>75,101</u>	<u>48,560</u>
<b>Resources Expended</b>					
Expenditure on Charitable Activities:					
Support costs	2	11,571	-	11,571	8,638
Management and administration costs	3	2,549	-	2,549	1,574
Animal welfare	4	33,726	-	33,726	29,708
Grants paid	5	21,124	-	21,124	17,255
Expenditure on Raising Funds:					
Fundraising costs		-	-	-	-
<b>Total Resources Expended</b>		<u>68,970</u>	<u>-</u>	<u>68,970</u>	<u>57,175</u>
<b>Net (Outgoing)/Incoming Resources before transfers</b>		6,131	-	6,131	(8,615)
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net Movement in Funds</b>		<u>6,131</u>	<u>-</u>	<u>6,131</u>	<u>(8,615)</u>
<b>Fund Balance Brought Forward at 1 September 2022</b>		378,591	-	378,591	387,206
<b>Fund Balance Carried Forward at 31 August 2023</b>		<u>384,722</u>	<u>-</u>	<u>384,722</u>	<u>378,591</u>

The notes on pages 8 to 12 form part of these unaudited financial statements.

## Animal Crackers Limited (By Guarantee)

### Unaudited Statement of Financial Position

as at 31 August 2023

	Note	£	2023 £	2022 £
<b>Fixed Assets</b>				
Tangible assets	10		83,133	85,377
<b>Current Assets</b>				
Debtors	12	4,068		8,030
Cash at bank and in hand		302,745		288,651
		<u>306,813</u>		<u>296,681</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(5,224)</u>		<u>(3,467)</u>
<b>Net Current Assets</b>			301,589	293,214
<b>Net Assets</b>			<u>384,722</u>	<u>378,591</u>
<b>Reserves</b>	15			
Unrestricted funds			384,722	378,591
<b>Members' Funds</b>			<u>384,722</u>	<u>378,591</u>

For the year ended 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Andrea Parkin  
Trustee

Company number 04806901

The notes on pages 8 to 12 form part of these unaudited financial statements.

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2023**

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**1. Accounting Policies**

***Basis of Accounting***

These unaudited financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice: Accounting reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP).
- ii) the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- iii) the Charities Act 2011

The unaudited financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these unaudited financial statements are rounded to the nearest £.

***Incoming resources***

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Charity shop sales are accounted for in the year in which the donated goods are sold. The goods are valued at their sale proceeds.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

***Resources expended***

All expenditure is accounted for on an accruals basis when the liability is incurred.

***Going Concern***

There are no material uncertainties regarding the charity's ability to continue as a going concern.

***Grants payable***

Grants payable are in line with charitable company's objects and activities. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal. Grants are charged in the year the trustees authorise payment.

***Fixed assets***

All fixed assets are initially recorded at cost. Fixed assets are stated at cost less accumulated depreciation.

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2023**

**1. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings	2% straight line
Fixtures and fittings	10% straight line
Computer equipment	33 1/3% straight line
Motor vehicles	20% straight line

**Fund Accounting**

Funds held by the charitable company are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. Support costs**

	Unrestricted	Restricted	Total 2023	Unrestricted Total 2022
	£	£	£	£
Sundries	553	-	553	219
Light, heat and water	3,446	-	3,446	1,812
Repairs and renewals	908	-	908	1,632
Insurance	908	-	908	696
Rent/rates	130	-	130	151
Depreciation	2,535	-	2,535	2,521
(Profit)/loss on sale of fixed assets	-	-	-	(707)
Telephone	155	-	155	154
Website costs	240	-	240	220
Printing, postage & stationery	289	-	289	4
Motor and travel expenses	2,064	-	2,064	1,706
Bank charges	343	-	343	230
	<u>11,571</u>	<u>-</u>	<u>11,571</u>	<u>8,638</u>

**3. Management and administration costs**

	Unrestricted	Restricted	Total 2023	Unrestricted Total 2022
	£	£	£	£
Accountancy	2,333	-	2,333	1,422
Professional fees	216	-	216	152
	<u>2,549</u>	<u>-</u>	<u>2,549</u>	<u>1,574</u>

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year ended 31 August 2023**

**4. Animal Welfare**

	Unrestricted	Restricted	Total 2023	Unrestricted Total 2022
	£	£	£	£
Boarding kennels and cattery	33,726	-	33,726	29,708
	<u>33,726</u>	<u>-</u>	<u>33,726</u>	<u>29,708</u>

**5. Grants paid**

	Unrestricted	Restricted	Total 2023	Unrestricted Total 2022
	£	£	£	£
Veterinary fees	21,124	-	21,124	17,255
	<u>21,124</u>	<u>-</u>	<u>21,124</u>	<u>17,255</u>

**6. Wages & Salaries**

The shop was run by volunteers throughout the year who received no remuneration during the current and previous year.

**7. Trustees' Remuneration and Key Management Personnel**

The trustees and Key Management Personnel received no remuneration or expenses during the current and previous year.

**8. Related party transaction**

There are no related party transactions during the current or previous year.

**9. Corporation tax**

The charitable company is exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

**10. Tangible Fixed Assets**

	Motor vehicles	Fixtures, fittings & equipment	Freehold land & buildings	Total
<b>Cost</b>				
At 1 September 2022	-	9,147	100,352	109,499
Additions	-	291	-	291
Disposals	-	(997)	-	(997)
<b>At 31 August 2023</b>	<u>-</u>	<u>8,441</u>	<u>100,352</u>	<u>108,793</u>
<b>Depreciation</b>				
At 1 September 2022	-	4,985	19,137	24,122
Charge for year	-	526	2,007	2,533
Depreciation on disposal	-	(995)	-	(995)
<b>At 31 August 2023</b>	<u>-</u>	<u>4,516</u>	<u>21,144</u>	<u>25,660</u>
<b>Net Book Value</b>				
At 31 August 2023	<u>-</u>	<u>3,925</u>	<u>79,208</u>	<u>83,133</u>
At 31 August 2022	<u>-</u>	<u>4,162</u>	<u>81,215</u>	<u>85,377</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2023**

**11. Stock**

Stock of donated goods valued at £nil at the balance sheet date has an estimated net realisable value of £nil.

**12. Debtors**

	<b>2023</b>	2022
	£	£
VAT refund	2,857	1,539
Other debtors	-	6,205
Prepayments and accrued income	1,211	286
	<u>4,068</u>	<u>8,030</u>

**13. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Other creditors	5,224	3,467
	<u>5,224</u>	<u>3,467</u>

**14. Analysis of net assets between funds**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds</b>
	£	£	£	2023
				£
Tangible fixed assets	-	-	83,133	83,133
Current assets	-	306,813	-	306,813
Current liabilities	-	(5,224)	-	(5,224)
<b>Net assets at 31 August 2023</b>	<u>-</u>	<u>301,589</u>	<u>83,133</u>	<u>384,722</u>

**Analysis of net assets between funds – prior year**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds</b>
	£	£	£	2022
				£
Tangible fixed assets	-	-	85,377	85,377
Current assets	-	296,681	-	296,681
Current liabilities	-	(3,467)	-	(3,467)
<b>Net assets at 31 August 2022</b>	<u>-</u>	<u>293,214</u>	<u>85,377</u>	<u>378,591</u>

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2023**

**15. Reserves**

	<b>Balance @ 1.9.22 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.23 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	85,377	-	(2,535)	291	83,133
General funds					
Accumulated surplus	293,214	75,101	(66,435)	(291)	301,589
Total unrestricted funds	<u>378,591</u>	<u>75,101</u>	<u>(68,970)</u>	<u>-</u>	<u>384,722</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Balance @ 1.9.21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.22 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	84,125	-	(1,814)	3,066	85,377
General funds					
Accumulated surplus	303,081	48,560	(55,361)	(3,066)	293,214
Total unrestricted funds	<u>387,206</u>	<u>48,560</u>	<u>(57,175)</u>	<u>-</u>	<u>378,591</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Capital Fund represents the net book value of tangible fixed assets owned by the charitable company. The fund is charged with depreciation on an annual basis.

The Accumulated Surplus is available for the charitable company to use for the purposes of the charitable company without restriction.

**16. Company Limited By Guarantee**

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound-up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.

**ANIMAL KRACKERS LIMITED**

England & Wales - Charity number 1104787

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# Accounts

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Charity  
Commission

Company Number: 04806901  
Charity Number: 1104787

**Animal Crackers Limited**  
**(By Guarantee)**  
**Unaudited Financial Statements**  
**For the Year Ended 31 August 2022**

**Animal Crackers Limited (By Guarantee)**

**Unaudited Financial Statements**

**Year Ended 31 August 2022**

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## **Animal Crackers Limited (By Guarantee)**

### **Legal and administrative information**

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#### **The Board of Directors**

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs (resigned 31/03/2023)  
Susan Hardy  
Heather Halkier  
Sandra Johnson

#### **Company Secretary**

Susan Hardy

#### **Registered Office**

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

#### **Independent Examiner**

Alison Henshaw FCCA  
Torgersens  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

#### **Bankers**

HSBC Bank plc  
Unit 49 – 51 The Bridges Shopping Centre  
Market Square  
Sunderland  
SR1 3LE

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

## **Animal Krackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2022**

---

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 August 2022.

#### **Administration details**

Animal Krackers Limited is a registered charity (No. 1104787) and is a company limited by guarantee (Company No. 04806901).

The principal address and registered office of the charitable company is:

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

The trustees who served the charitable company during the year were:

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs (resigned 31/03/2023)  
Susan Hardy  
Heather Halkier  
Sandra Johnson

#### **Structure, governance and management**

Animal Krackers Limited (by Guarantee), is a charitable, not for profit organisation, set up to relieve the suffering of animals in need of care and attention. It is governed by provisions of its Memorandum and Articles of Association.

Animal Krackers Limited (by Guarantee) has a Board of Management who are responsible for the strategic direction and policy of the charitable company. At present the committee has seven members from a variety of backgrounds relevant to the work of the charitable company.

The directors of the charitable company are also trustees for the purposes of charity law and under the charitable company's Articles are known as members of the Board of Management. The trustees are appointed by the members of the charitable company at the annual general meeting. Except for the first meeting when all the trustees were required to stand for re-appointment, one third of the committee must stand for re-appointment every meeting.

#### **Reserves policy**

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, held at the charity, should be at least 12 months of the resources expended. At this level, the management committee feel that they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced, or activities changed.

#### **Risk analysis**

The trustees of the charitable company have conducted their own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent delivery for all operational aspects of the charitable company. These procedures are periodically reviewed in order to ensure that they still meet the needs of the charitable company.

#### **Objects and activities**

The object of the charitable company, which has been accepted as a charitable object by the Charity Commissioners is to build a sanctuary for animals, and for the benefit of the public, to relieve the suffering of animals in need of care and attention and to advance the education of the public in matters pertaining to animal welfare in general.

## **Animal Crackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2022**

---

The charitable company meets its objectives by providing a number of services, providing grants, donations, funding, material, and any other form of support as the trustees may from time to time determine. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal.

#### **Public benefit statement**

The trustees have had regard to the Charities Commission guidance on their legal duty on public benefit; and are satisfied that the charitable company delivers public benefit, and due regard is paid to the evidence on public benefit when deciding on what new projects the charity should undertake.

#### **Achievements and performance**

The charity's main source of income continued to be generated by its activities through a shop. The shop was run by volunteers throughout the year who received no remuneration. At the year end the charity has accumulated general reserves in excess of £378,000 and continues to work towards its long term goal of building an animal sanctuary.

During the previous financial year, the shop suffered two periods of closure due to national and local lockdowns as a result of the COVID 19 pandemic. The total closure period amounted to 16 weeks. The shop was able to reopen permanently on 1 April 2021.

#### **Financial Review**

The whole of the charitable company's income has been applied to the principal activity of the charitable company. Shop and car boot sales for the year amounted to £41,163. The charity also received unrestricted donations of £7,275 and interest amounting to £122.

The total expenditure over the year amounted to £57,175.

This therefore decreased net funds during the year by £8,615.

#### **Plans for the future**

2022/2023 will see the continuance of the charitable company's current projects including support people with vet bills and kennel costs and have had adequate funds to do so.

#### **Responsibilities of the trustees**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare unaudited financial statements for each financial year. Under that law the trustees have elected to prepare the unaudited financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the unaudited financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources of the charitable company for that period. In preparing those unaudited financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

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 unaudited 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.

**Animal Crackers Limited (By Guarantee)**

**The Trustees' Report (Incorporating The Director's Report)**

**Year Ended 31 August 2022**

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**Exemption statement**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the board:

Susan Hardy  
Trustee



Date:

30.05.23

## **Independent Examiner's Report to the Trustees of Animal Crackers Limited (By Guarantee)**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 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.



Alison Henshaw FCCA  
Torgersens Chartered Accountants  
East Suite, Ground Floor  
Avalon House  
St Catherine's Court  
Sunderland  
SR5 3XJ

Date: 30/8/23

**Animal Crackers Limited (By Guarantee)**  
**Unaudited Statement of Financial Activities**  
**Year Ended 31 August 2022**

<b>Income and Expenditure</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Incoming Resources</b>					
Donations and Legacies:					
Donations		7,275	-	7,275	8,975
Other Trading Activities					
Charity shop and car boot sales		41,163	-	41,163	32,245
Fundraising events / projects		-	-	-	109
Income from Investments					
Interest receivable		122	-	122	29
Other operating income		-	-	-	14,780
<b>Total Incoming Resources</b>		<u>48,560</u>	<u>-</u>	<u>48,560</u>	<u>56,138</u>
<b>Resources Expended</b>					
Expenditure on Charitable Activities:					
Support costs	2	8,638	-	8,638	7,893
Management and administration costs	3	1,574	-	1,574	1,247
Animal welfare	4	29,708	-	29,708	27,998
Grants paid	5	17,255	-	17,255	18,705
Expenditure on Raising Funds:					
Fundraising costs		-	-	-	-
<b>Total Resources Expended</b>		<u>57,175</u>	<u>-</u>	<u>57,175</u>	<u>55,843</u>
<b>Net (Outgoing)/Incoming Resources before transfers</b>		(8,615)	-	(8,615)	295
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net Movement in Funds</b>		<u>(8,615)</u>	<u>-</u>	<u>(8,615)</u>	<u>295</u>
<b>Fund Balance Brought Forward at 1 September 2021</b>		387,206	-	387,206	386,911
<b>Fund Balance Carried Forward at 31 August 2022</b>		<u>378,591</u>	<u>-</u>	<u>378,591</u>	<u>387,206</u>

The notes on pages 8 to 12 form part of these unaudited financial statements.

**Animal Krackers Limited (By Guarantee)**

**Unaudited Statement of Financial Position**

**as at 31 August 2022**

	Note	£	2022 £	2021 £
<b>Fixed Assets</b>				
Tangible assets	10		85,377	84,125
<b>Current Assets</b>				
Debtors	12	8,030		2,009
Cash at bank and in hand		288,651		302,902
		<u>296,681</u>		<u>304,911</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(3,467)</u>		<u>(1,830)</u>
<b>Net Current Assets</b>			293,214	303,081
<b>Net Assets</b>			<u>378,591</u>	<u>387,206</u>
<b>Reserves</b>	15			
Unrestricted funds			378,591	387,206
<b>Members' Funds</b>			<u>378,591</u>	<u>387,206</u>

For the year ended 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30.05.23, and are signed on behalf of the board by:

Andrea Parkin  
Trustee



Company number 04806901

**The notes on pages 8 to 12 form part of these unaudited financial statements.**

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2022**

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**1. Accounting Policies**

***Basis of Accounting***

These unaudited financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice: Accounting reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued in January 2015 (SORP 2015).
- ii) the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- iii) the Charities Act 2011

The unaudited financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these unaudited financial statements are rounded to the nearest £.

***Incoming resources***

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Charity shop sales are accounted for in the year in which the donated goods are sold. The goods are valued at their sale proceeds.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

***Resources expended***

All expenditure is accounted for on an accruals basis when the liability is incurred.

***Grants payable***

Grants payable are in line with charitable company's objects and activities. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal. Grants are charged in the year the trustees authorise payment.

***Fixed assets***

All fixed assets are initially recorded at cost. Fixed assets are stated at cost less accumulated depreciation.

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2022**

**1. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings	2% straight line
Fixtures and fittings	10% straight line
Computer equipment	33 1/3% straight line
Motor vehicles	20% straight line

**Fund Accounting**

Funds held by the charitable company are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. Support costs**

	Unrestricted	Restricted	Total 2022	Unrestricted Total 2021
	£	£	£	£
Sundries	219	-	219	95
Light, heat and water	1,812	-	1,812	698
Repairs and renewals	1,632	-	1,632	958
Insurance	696	-	696	655
Rent/rates	151	-	151	20
Depreciation	2,521	-	2,521	2,144
Profit on sale of fixed assets	(707)	-	(707)	-
Telephone	154	-	154	212
Website costs	220	-	220	200
Printing, postage & stationery	4	-	4	-
Motor expenses	1,706	-	1,706	2,911
Bank charges	230	-	230	-
	<u>8,638</u>	<u>-</u>	<u>8,638</u>	<u>7,893</u>

**3. Management and administration costs**

	Unrestricted	Restricted	Total 2022	Unrestricted Total 2021
	£	£	£	£
Accountancy	1,422	-	1,422	1,247
Professional fees	152	-	152	-
	<u>1,574</u>	<u>-</u>	<u>1,574</u>	<u>1,247</u>

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year ended 31 August 2022**

**4. Animal Welfare**

	Unrestricted	Restricted	Total	Unrestricted
	2022	2021	2022	2021
	£	£	£	£
Boarding kennels and cattery	<u>29,708</u>	<u>-</u>	<u>29,708</u>	<u>27,998</u>

**5. Grants paid**

	Unrestricted	Restricted	Total	Unrestricted
	2022	2021	2022	2021
	£	£	£	£
Veterinary fees	17,255	-	17,255	18,705
	<u>17,255</u>	<u>-</u>	<u>17,255</u>	<u>18,705</u>

**6. Wages & Salaries**

The shop was run by volunteers throughout the year who received no remuneration during the current and previous year.

**7. Trustees' Remuneration and Key Management Personnel**

The trustees and Key Management Personnel received no remuneration or expenses during the current and previous year.

**8. Related party transaction**

There are no related party transactions during the current or previous year.

**9. Corporation tax**

The charitable company is exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

**10. Tangible Fixed Assets**

	Motor vehicles	Fixtures, fittings & equipment	Freehold land & buildings	Total
<b>Cost</b>				
At 1 September 2021	8,500	5,373	100,352	114,225
Additions	-	3,774	-	3,774
Disposals	(8,500)	-	-	(8,500)
<b>At 31 August 2022</b>	<u>-</u>	<u>9,147</u>	<u>100,352</u>	<u>109,499</u>
<b>Depreciation</b>				
At 1 September 2021	8,499	4,471	17,130	30,100
Charge for year	-	514	2,007	2,521
Depreciation on disposal	(8,499)	-	-	(8,499)
<b>At 31 August 2022</b>	<u>-</u>	<u>4,985</u>	<u>19,137</u>	<u>24,122</u>
<b>Net Book Value</b>				
At 31 August 2022	<u>-</u>	<u>4,162</u>	<u>81,215</u>	<u>85,377</u>
At 31 August 2021	<u>1</u>	<u>902</u>	<u>83,222</u>	<u>84,125</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2022**

**11. Stock**

Stock of donated goods valued at £nil at the balance sheet date has an estimated net realisable value of £nil.

**12. Debtors**

	<b>2022</b>	2021
	£	£
VAT refund	1,539	584
Other debtors	6,205	-
Prepayments and accrued income	286	1,425
	<u>8,030</u>	<u>2,009</u>

**13. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Other creditors	<u>3,467</u>	<u>1,830</u>

**14. Analysis of net assets between funds**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2022</b>
	£	£	£	£
Tangible fixed assets	-	-	85,377	85,377
Current assets	-	296,681	-	296,681
Current liabilities	-	(3,467)	-	(3,467)
<b>Net assets at 31 August 2022</b>	<u>-</u>	<u>293,214</u>	<u>85,377</u>	<u>378,591</u>

**Analysis of net assets between funds – prior year**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2021</b>
	£	£	£	£
Tangible fixed assets	-	-	84,125	84,125
Current assets	-	304,911	-	304,911
Current liabilities	-	(1,830)	-	(1,830)
<b>Net assets at 31 August 2021</b>	<u>-</u>	<u>303,081</u>	<u>84,125</u>	<u>387,206</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2022**

**15. Reserves**

	<b>Balance @ 1.9.21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.22 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	84,125	-	(1,814)	3,066	85,377
General funds					
Accumulated surplus	303,081	48,560	(55,361)	(3,066)	293,214
<b>Total unrestricted funds</b>	<u>387,206</u>	<u>48,560</u>	<u>(57,175)</u>	<u>-</u>	<u>378,591</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<b>Balance @ 1.9.20 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.21 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	85,939	-	(2,144)	330	84,125
General funds					
Accumulated surplus	300,972	56,138	(53,699)	(330)	303,081
<b>Total unrestricted funds</b>	<u>386,911</u>	<u>56,138</u>	<u>(55,843)</u>	<u>-</u>	<u>387,206</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Capital Fund represents the net book value of tangible fixed assets owned by the charitable company. The fund is charged with depreciation on an annual basis.

The Accumulated Surplus is available for the charitable company to use for the purposes of the charitable company without restriction.

**16. Company Limited By Guarantee**

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound-up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.

**ANIMAL KRACKERS LIMITED**

England & Wales - Charity number 1104787

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# Accounts

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**Company Number: 04806901**  
**Charity Number: 1104787**

**Animal Crackers Limited**  
**(By Guarantee)**  
**Unaudited Financial Statements**  
**For the Year Ended 31 August 2021**

**Animal Crackers Limited (By Guarantee)**

**Unaudited Financial Statements**

**Year Ended 31 August 2021**

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## **Animal Crackers Limited (By Guarantee)**

### **Legal and administrative information**

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#### **The Board of Directors**

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs  
Susan Hardy  
Heather Halkier  
Sandra Johnson

#### **Company Secretary**

Susan Hardy

#### **Registered Office**

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

#### **Independent Examiner**

Alison Henshaw FCCA  
Torgersens  
Chartered Accountants  
Somford Buildings  
Norfolk Street  
Sunderland  
SR1 1EE

#### **Bankers**

HSBC Bank plc  
Unit 49 – 51 The Bridges Shopping Centre  
Market Square  
Sunderland  
SR1 3LE

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

## **Animal Crackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2021**

---

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31 August 2021.

#### **Administration details**

Animal Crackers Limited is a registered charity (No. 1104787) and is a company limited by guarantee (Company No. 04806901).

The principal address and registered office of the charitable company is:

39 Windsor Terrace  
Grangetown  
Sunderland  
SR2 9QF

The trustees who served the charitable company during the year were:

Andrea Parkin  
Ian Robert Williams  
Heather Fambely  
Anne Downs  
Susan Hardy  
Heather Halkier  
Sandra Johnson

#### **Structure, governance and management**

Animal Crackers Limited (by Guarantee), is a charitable, not for profit organisation, set up to relieve the suffering of animals in need of care and attention. It is governed by provisions of its Memorandum and Articles of Association.

Animal Crackers Limited (by Guarantee) has a Board of Management who are responsible for the strategic direction and policy of the charitable company. At present the committee has seven members from a variety of backgrounds relevant to the work of the charitable company.

The directors of the charitable company are also trustees for the purposes of charity law and under the charitable company's Articles are known as members of the Board of Management. The trustees are appointed by the members of the charitable company at the annual general meeting. Except for the first meeting when all the trustees were required to stand for re-appointment, one third of the committee must stand for re-appointment every meeting.

#### **Reserves policy**

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, held at the charity, should be at least 12 months of the resources expended. At this level, the management committee feel that they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced, or activities changed.

#### **Risk analysis**

The trustees of the charitable company have conducted their own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent delivery for all operational aspects of the charitable company. These procedures are periodically reviewed in order to ensure that they still meet the needs of the charitable company.

#### **Objects and activities**

The object of the charitable company, which has been accepted as a charitable object by the Charity Commissioners is to build a sanctuary for animals, and for the benefit of the public, to relieve the suffering of animals in need of care and attention and to advance the education of the public in matters pertaining to animal welfare in general.

## **Animal Krackers Limited (By Guarantee)**

### **The Trustees' Report (Incorporating The Director's Report)**

#### **Year Ended 31 August 2021**

---

The charitable company meets its objectives by providing a number of services, providing grants, donations, funding, material, and any other form of support as the trustees may from time to time determine. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal.

#### **Public benefit statement**

The trustees have had regard to the Charities Commission guidance on their legal duty on public benefit; and are satisfied that the charitable company delivers public benefit, and due regard is paid to the evidence on public benefit when deciding on what new projects the charity should undertake.

#### **Achievements and performance**

The charity's main source of income continued to be generated by its activities through a shop. The shop was run by volunteers throughout the year who received no remuneration. At the year end the charity has accumulated general reserves in excess of £387,000 and continues to work towards its long term goal of building an animal sanctuary.

During the current financial year, the shop suffered two periods of closure due to national and local lockdowns as a result of the COVID19 pandemic. The total closure period amounted to 16 weeks, in the previous financial year, the shop was shut for a total of 12 weeks. The shop was able to reopen permanently on 1 April 2021.

#### **Financial Review**

The whole of the charitable company's income has been applied to the principal activity of the charitable company. Shop and car boot sales for the year amounted to £32,245. The charity raised £108 through fund raising events.

The charity also received unrestricted donations of £8,975, a Coronavirus business support grants of £14,780 and interest amounting to £29.

The total expenditure over the year amounted to £55,843.

This therefore increased net funds during the year by £294.

#### **Plans for the future**

2021/2022 will see the continuance of the charitable company's current projects. Despite the restrictions the charity has faced as a result of the Coronavirus lockdowns, the charity has continued to support people with vet bills and kennel costs and have had adequate funds to do so.

#### **Responsibilities of the trustees**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare unaudited financial statements for each financial year. Under that law the trustees have elected to prepare the unaudited financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the unaudited financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources of the charitable company for that period. In preparing those unaudited financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

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 unaudited 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.

**Animal Crackers Limited (By Guarantee)**

**The Trustees' Report (Incorporating The Director's Report)**

**Year Ended 31 August 2021**

---

**Exemption statement**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the board:

Ian Robert Williams  
Trustee

Date:

## **Independent Examiner's Report to the Trustees of**

### **Animal Krackers Limited (By Guarantee)**

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 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.

Alison Henshaw FCCA  
Torgersens Chartered Accountants  
Somford Buildings  
Norfolk Street  
Sunderland  
SR1 1EE

Date:

**Animal Crackers Limited (By Guarantee)**  
**Unaudited Statement of Financial Activities**  
**Year Ended 31 August 2021**

<b>Income and Expenditure</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Incoming Resources</b>					
Donations and Legacies:					
Donations		8,975	-	8,975	66,639
Other Trading Activities					
Charity shop and car boot sales		32,245	-	32,245	39,504
Fundraising events / projects		108	-	108	1,151
Income from Investments					
Interest receivable		29	-	29	696
Other operating income		14,780	-	14,780	10,030
<b>Total Incoming Resources</b>		<u>56,137</u>	<u>-</u>	<u>56,137</u>	<u>118,020</u>
<b>Resources Expended</b>					
Expenditure on Charitable Activities:					
Support costs	<b>2</b>	7,893	-	7,893	6,189
Management and administration costs	<b>3</b>	1,247	-	1,247	1,162
Animal welfare	<b>4</b>	27,998	-	27,998	28,472
Grants paid	<b>5</b>	18,705	-	18,705	23,485
Expenditure on Raising Funds:					
Fundraising costs		-	-	-	-
<b>Total Resources Expended</b>		<u>55,843</u>	<u>-</u>	<u>55,843</u>	<u>59,308</u>
<b>Net (Outgoing)/Incoming Resources before transfers</b>		294	-	294	58,712
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net Movement in Funds</b>		<u>294</u>	<u>-</u>	<u>294</u>	<u>58,712</u>
<b>Fund Balance Brought Forward at 1 September 2020</b>		386,911	-	386,911	328,199
<b>Fund Balance Carried Forward at 31 August 2021</b>		<u>387,206</u>	<u>-</u>	<u>387,206</u>	<u>386,911</u>

The notes on pages 8 to 12 form part of these unaudited financial statements.

## Animal Crackers Limited (By Guarantee)

### Unaudited Statement of Financial Position

as at 31 August 2021

	Note	£	2021 £	2020 £
<b>Fixed Assets</b>				
Tangible assets	10		84,125	85,939
<b>Current Assets</b>				
Debtors	12	2,009		2,711
Cash at bank and in hand		302,902		301,221
		<u>304,911</u>		<u>303,932</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(1,830)</u>		<u>(2,960)</u>
<b>Net Current Assets</b>			303,081	330,972
<b>Net Assets</b>			<u>387,206</u>	<u>386,911</u>
<b>Reserves</b>	15			
Unrestricted funds			387,206	386,911
<b>Members' Funds</b>			<u>387,206</u>	<u>386,911</u>

For the year ended 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Andrea Parkin  
Trustee

Company number 04806901

The notes on pages 8 to 12 form part of these unaudited financial statements.

**Animal Krackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2021**

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**1. Accounting Policies**

***Basis of Accounting***

These unaudited financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice: Accounting reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued in January 2015 (SORP 2015).
- ii) the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- iii) the Charities Act 2011

The unaudited financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these unaudited financial statements are rounded to the nearest £.

***Incoming resources***

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Charity shop sales are accounted for in the year in which the donated goods are sold. The goods are valued at their sale proceeds.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

***Resources expended***

All expenditure is accounted for on an accruals basis when the liability is incurred.

***Grants payable***

Grants payable are in line with charitable company's objects and activities. Grants and donations are made only to other organisations with similar objects or directly to veterinary surgeons when made on behalf of a particular animal. Grants are charged in the year the trustees authorise payment.

***Fixed assets***

All fixed assets are initially recorded at cost. Fixed assets are stated at cost less accumulated depreciation.

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2021**

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**1. Accounting Policies (continued)**

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings	2% straight line
Fixtures and fittings	10% straight line
Computer equipment	33 1/3% straight line
Motor vehicles	20% straight line

**Fund Accounting**

Funds held by the charitable company are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. Support costs**

	Unrestricted	Restricted	Total 2021	Unrestricted Total 2020
	£	£	£	£
Sundries	96	-	96	612
Light, heat and water	698	-	698	860
Repairs and renewals	958	-	958	942
Insurance	655	-	655	595
Rent/rates	20	-	20	240
Depreciation	2,144	-	2,144	2,111
Telephone	212	-	212	285
Website costs	200	-	200	-
Printing, postage & stationery	-	-	-	37
Motor expenses	2,911	-	2,911	3,389
(Gain)/Loss on disposal of tangible assets	-	-	-	(2,882)
	<u>7,893</u>	<u>-</u>	<u>7,893</u>	<u>6,189</u>

**3. Management and administration costs**

	Unrestricted	Restricted	Total 2021	Unrestricted Total 2020
	£	£	£	£
Accountancy	1,247	-	1,247	1,162
	<u>1,247</u>	<u>-</u>	<u>1,247</u>	<u>1,162</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year ended 31 August 2021**

**4. Animal Welfare**

	Unrestricted	Restricted	Total 2021	Unrestricted Total 2020
	£	£	£	£
Boarding kennels and cattery	<u>27,998</u>	<u>-</u>	<u>27,998</u>	<u>28,472</u>

**5. Grants paid**

	Unrestricted	Restricted	Total 2021	Unrestricted Total 2020
	£	£	£	£
Veterinary fees	18,705	-	18,705	17,485
Donation to animal sanctuary	-	-	-	6,000
	<u>18,705</u>	<u>-</u>	<u>18,705</u>	<u>23,485</u>

**6. Wages & Salaries**

The shop was run by volunteers throughout the year who received no remuneration during the current and previous year.

**7. Trustees' Remuneration and Key Management Personnel**

The trustees and Key Management Personnel received no remuneration or expenses during the current and previous year.

**8. Related party transaction**

There are no related party transactions during the current or previous year.

**9. Corporation tax**

The charitable company is exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

**10. Tangible Fixed Assets**

	Motor vehicles	Fixtures, fittings & equipment	Freehold land & buildings	Total
<b>Cost</b>				
<b>At 1 September 2020</b>	8,500	5,043	100,352	113,895
Additions	-	330	-	330
Disposals	-	-	-	-
<b>At 31 August 2021</b>	<u>8,500</u>	<u>5,373</u>	<u>100,352</u>	<u>114,225</u>
<b>Depreciation</b>				
<b>At 1 September 2020</b>	8,499	4,334	15,123	27,956
Charge for year	-	137	2,007	2,144
Depreciation on disposal	-	-	-	-
<b>At 31 August 2021</b>	<u>8,499</u>	<u>4,471</u>	<u>17,130</u>	<u>30,100</u>
<b>Net Book Value</b>				
<b>At 31 August 2021</b>	<u>1</u>	<u>902</u>	<u>83,222</u>	<u>84,125</u>
At 31 August 2020	<u>1</u>	<u>709</u>	<u>85,229</u>	<u>85,939</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2021**

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**11. Stock**

Stock of donated goods valued at £nil at the balance sheet date has an estimated net realisable value of £nil.

**12. Debtors**

	<b>2021</b>	2020
	£	£
VAT refund	584	1,403
Prepayments and accrued income	1,425	1,308
	<u>2,009</u>	<u>2,711</u>

**13. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Other creditors	1,830	2,960
	<u>1,830</u>	<u>2,960</u>

**14. Analysis of net assets between funds**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2021</b>
	£	£	£	£
Tangible fixed assets	-	-	84,125	84,125
Current assets	-	304,911	-	304,911
Current liabilities	-	(1,830)	-	(1,830)
<b>Net assets at 31 August 2021</b>	<u>          </u>	<u>303,081</u>	<u>84,125</u>	<u>387,206</u>

**Analysis of net assets between funds – prior year**

	<b>Restricted Reserves</b>	<b>General Reserves</b>	<b>Designated Reserves</b>	<b>Total Funds 2020</b>
	£	£	£	£
Tangible fixed assets	-	-	85,939	85,939
Current assets	-	303,932	-	303,932
Current liabilities	-	(2,960)	-	(2,960)
<b>Net assets at 31 August 2020</b>	<u>          </u>	<u>300,972</u>	<u>85,939</u>	<u>386,911</u>

**Animal Crackers Limited (By Guarantee)**  
**Notes to the Unaudited Financial Statements**  
**Year Ended 31 August 2021**

**15. Reserves**

	<b>Balance @ 1.9.20 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.21 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	85,939	-	(2,144)	330	84,125
General funds					
Accumulated surplus	300,972	56,137	(53,699)	(330)	303,081
Total unrestricted funds	<u>386,911</u>	<u>56,137</u>	<u>(55,843)</u>	<u>-</u>	<u>387,206</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Balance @ 1.9.19 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance @ 31.8.20 £</b>
<b>Unrestricted reserves</b>					
Designated reserves					
Capital fund	87,801	-	(2,112)	250	85,939
General funds					
Accumulated surplus	240,398	118,020	(57,196)	(250)	300,972
Total unrestricted funds	<u>328,199</u>	<u>118,020</u>	<u>(59,308)</u>	<u>-</u>	<u>386,911</u>
<b>Restricted Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Capital Fund represents the net book value of tangible fixed assets owned by the charitable company. The fund is charged with depreciation on an annual basis. The transfer in the current year reflects the expenditure during the year on new shelving for the shop financed from general reserve funds.

The Accumulated Surplus is available for the charitable company to use for the purposes of the charitable company without restriction.

**16. Company Limited By Guarantee**

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound-up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.