

**WAGGY TAILS RESCUE LIMITED**

Registered company number 05750206

Registered charity number 1114957

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# **WAGGY TAILS RESCUE LIMITED**

## **FINANCIAL STATEMENTS for the year ended 31 March 2024**

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**FINANCIAL STATEMENTS for the year ended 31 March 2024****Company information**

<b>Directors/Trustees</b>	Mrs V Roberts Mrs S P Meredith Ms T Brennan resigned 24 October 2023 Mrs J Giltrow - died 12 June 2024 Mrs E Smith - appointed 4 July 2024 Mrs L Booden - appointed 9 May 2024
<b>Registered office</b>	143 Magna Road Wimborne Dorset BH21 3AW
<b>Independent examiner</b>	I M Rodd BSc FCA FCCA Ward Goodman Audit Services Limited 4 Cedar Park Cobham Road Ferndown Dorset BH21 7SF
<b>Registered company number</b>	05750206
<b>Registered charity number</b>	1114957

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**1) Purposes and Aims**

Our Charity's purposes as set out in the Objects contained in the Company's Memorandum of Association are to relieve the suffering of any animals and dogs particularly, which are of need of care and attention and in particular:

- a) to aid animals and in particular dogs, in distress through injury or other cause and to arrange veterinary treatment if necessary:
- b) to find good and suitable new homes for dogs in our care or that come to us for attention:
- c) to assist members of the public by means of information, education or in any way whatsoever that will enable them to directly aid animals needing treatment or help.

The Aims of the Charity are to care for homeless dogs (and other small animals/birds) and to improve standards of animal welfare within the community. Our Aims fully reflect the purposes that the charity was set up to further.

**2) Ensuring our work delivers our Aims**

We review our Aims, Objectives and Activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits brought to animals and to those groups of people we are able to help.

The review also helps us ensure our Aims, Objectives and Activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**3) The focus of our work**

Our main objectives for the year continued to be the care of animals who were homeless and in need of sanctuary. The strategies we used to meet these objectives included:

- a) raising public awareness of our existence and the facilities/services that we provide, through advertising, web and social media, contact with main stream local publications and broadcasting:
- b) maintaining contacts with other local agencies involved in similar activities, local authority pounds; being members of the Association of Dogs and Cats Homes and associating with other suitable organisations:
- c) financing and management of our freehold safe house where dogs could be cared for until other accommodation was available:
- d) having volunteers, who manage sanctuary services for other small animals:
- e) creating a managed pool of volunteer foster homes, where animals could be located as a half- way house after being at the rescue centre and going into a new adoptive home, as this is a less stressful environment, especially for dogs who could not cope with rescue centre surroundings:

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

- f) maintaining a managed pool of volunteers who could assist paid staff with all aspects of animal care including cleaning, training, exercising:
- g) provision of comprehensive veterinary treatment for all animals in our care, with longer term care provided where needed to aid adoptive homes where animals have particular long term health issues:
- h) giving talks to schools and adult groups to educate the public in animal welfare:
- i) The use of our training room, so that dogs are able to be exercised, socialised and trained more comfortably during the winter months.

The Trustees have now been able fully develop the existing Sanctuary facility and it now operates regularly at maximum animal holding capacity. Sadly the charity is not able to accommodate all of the additional animal rehoming requests made when it is so regularly full. Many of these urgent requests regularly come from the Police, Social Services and other institutions who cannot find help from other sources.

**Achievements against objectives set**

The Charity continues to successfully rehome dogs and small animals, plus care for older dogs under our Permanent Foster scheme. In addition we look after emergency cases from the police and local authority, when we have the capacity.

Following the acquisition of the Ashley Heath site in 2022 the progress in obtaining planning permission has been very slow, difficult and costly. The outcome of the planning application is unlikely to be known until later in 2024.

We have complied with all the required reports and surveys requested but are still awaiting a decision in August 2024. The cottage has been rented out providing some income whilst a decision is made. We also have two exercise compounds which are in use by owners for a nominal fee.

**4) Structure, Governance and Management**

**-Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 21st March 2006. The company was established under a Memorandum of Association which established the Objects and Powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

**-Recruitment and Appointment of Management Committee**

The directors of the company are also the charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. One third of the Management Committee retire each year by rotation. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are responsible for making decisions on all matters of general concern and importance to the charity including deciding on how the funds are spent.

**-Organisational Structure**

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

Each member of the Management Committee focuses on a particular area of the charity's undertakings. And the obligations of Management Committee members include the operation framework as set out in the Memorandum and Articles, and resourcing and the current financial position as set out in the latest published accounts. Future plans and objectives are also discussed, drawn up and amended regularly.

The trustees are appointed from our volunteers. Each of them has a long standing relationship with the Charity and has experience. All the trustees have different backgrounds and bring a pool of knowledge which contributes to the smooth running of the Charity.

The Charity does not have a CEO.

The day to day running of the Sanctuary is managed by a Sanctuary Manager assisted by two Duty Managers.

The Charity has an Annual Appraisal process and staff salaries are reviewed after this each year.

The Shop is run by a Manager.

**Names and addresses of advisors**

Banking services are provided by:-

CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling Kent ME19 4JQ

Other professional services are provided by:

Expert HR Solutions Ltd 7 Summer Fields, Verwood BH31 6LG,

Vets4Pets Victoria Park Place, 706 Wimborne Rd, Bournemouth BH9 2EG

Ward Goodman 4 Cedar Park, Cobham Rd, Wimborne BH21 7SF

ProVision Planning Consultants, The Lodge, Highcroft Road, Winchester, SO22 5GU

**5) Financial Review**

The net result for the year was an increase of unrestricted reserves of £ 27,094 (2023 £138,590) and restricted reserves of £35,237 ( 2023 nil)

**Fundraising and Legacies**

Performance of fundraising activities against objectives set

Each year we have endeavour to have two Fairs, in the Spring and Autumn and our main fundraiser is a Fun Dog Show in early Summer. We do not have set targets for these as each year is different. There are also a number of smaller fundraisers, throughout the year. All these are used to raise the profile of the Charity in the local area.

In 2023-24 we held a Spring Fair and organised the Dog Show at Broadstone Fun Day. We also benefited from a Garden Party and numerous smaller events with the proceeds coming to Waggy Tails.

Our principle funding comes through legacies but we cannot rely on these solely. These allow us to pay our Vet bills which have increased significantly over the last year and any extra money goes into the property fund for use at Little Lions Farm.

**-Investment Performance against Objectives**

No investments held currently.

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

-Principle risks facing the Charity  
That our annual expenditure will exceed our income.

**6) Reserves Policy**

In the past it has been the Management Committee's policy to maintain a balance of funds which equates to at least three months payments. However, as our commitments grow at a time when Fund raising gets no easier, the Management Committee have resolved to increase the reserves to six months payments over a period of 3 years to cover emergency situations which may arise from time to time. The target at the end of the year was £ 256,750.

**7) Contribution made by Volunteers**

We would like to thank all the volunteers who work so hard in so many varied ways to make our charity grow and raise the money required to fund the care of our animals. Our office is manned by volunteers; our shops have a Manager backed by volunteers and all fundraising events are organised by volunteers. A number of volunteers now attend regular events to benefit Waggy Tails. The Charity would not be able to function without the volunteers, they are the key to our operation. Their contribution in view of the hours freely given is invaluable.

**8) Statement of Trustees' Responsibilities**

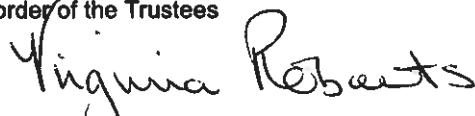
The Trustees (who are also the directors of Waggy Tails Rescue Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that Period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

By order of the Trustees



Virginia Roberts

Chairman

Date:.....4/12/24

**INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**Independent Examiner's Report to the Trustees of  
Waggy Tails Rescue Limited**

**Independent examiner's report to the trustees of Waggy Tails Rescue Limited**

I report to the charity trustees on my examination of the accounts of Waggy Tails Rescue Limited for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



I M Rodd BSc FCA FCCA  
Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF  
Date: .....6 December 2024.....



**STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)  
for the year ended 31 March 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
<i>Voluntary income</i>					
Grants and donations		83,381	44,550	127,931	193,465
Legacies		298,640		298,640	164,479
<i>Activities for generating funds</i>					
Fundraising		9,979		9,979	12,566
Shop and other income		106,926		106,926	111,243
<i>Incoming resources from charitable activities</i>					
Dog rehoming		25,643		25,643	28,251
<i>Investment income</i>					
Interest/commissions		18,205		18,205	12,010
<i>Other income</i>					
Sundries		11,458		11,458	9,717
<b>Total incoming resources</b>	<b>2</b>	<b>554,232</b>	<b>44,550</b>	<b>598,782</b>	<b>531,731</b>
<b>Resources expended</b>					
<i>Costs of generating funds</i>		78,741	8,331	87,072	77,039
<i>Charitable activities</i>		396,151	982	397,133	362,915
<i>Additional Sanctuary site costs</i>		50,496		50,496	58,407
<i>Other</i>		1,750		1,750	1,500
<b>Total resources expended</b>	<b>3,4</b>	<b>527,138</b>	<b>9,313</b>	<b>536,451</b>	<b>499,861</b>
<b>Other net gains</b>		-			106,720
<b>Net income for the year</b>	<b>5</b>	<b>27,094</b>	<b>35,237</b>	<b>62,331</b>	<b>138,590</b>
Total funds brought forward		2,320,381		2,320,381	2,181,791
<b>Total funds carried forward</b>		<b>2,347,475</b>	<b>35,237</b>	<b>2,382,712</b>	<b>2,320,381</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on page 6.1 to 7.3 form an integral part of these financial statements.

**BALANCE SHEET at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	2,289,795	2,285,573
		<u>2,289,795</u>	<u>2,285,573</u>
<b>Current assets</b>			
Debtors	8	14,216	12,646
Bank and cash		<u>593,200</u>	<u>537,620</u>
		607,416	550,266
<b>Creditors : amounts due within one year</b>	9	(14,499)	(15,458)
<b>Net current assets</b>		<u>592,917</u>	<u>534,808</u>
<b>Creditors : amounts due after more than one year</b>	10	(500,000)	(500,000)
<b>Total assets less current liabilities</b>		<u>2,382,712</u>	<u>2,320,381</u>
<b>Capital and reserves</b>			
Unrestricted reserves	12	2,347,475	2,320,381
Restricted reserves	12	35,237	-
		<u>2,382,712</u>	<u>2,320,381</u>

For the financial year the company 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 this year in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of sections 386 and 387 of the Companies Act 2006 with respect to accounting records and sections 394 and 395 regarding 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 directors on  
and were signed on its behalf by

4/12/24

*Virginia Roberts*  
**Virginia Roberts - Trustee**

The notes on pages 6.1 to 7.3 form an integral part of the financial statements.

**Cashflow Statement for the year ended 31 March 2024**

	<b>Notes</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Cash Used in Operating Activities</b>	<b>1</b>	<u>75,945</u>	<u>91,079</u>
<b>Cashflows from investing activities:</b>			
Purchase of tangible fixed assets		(38,570)	(1,691,070)
Purchase of intangible fixed assets		-	-
Sale of intangible fixed assets		-	-
Sale of tangible fixed assets		-	152,350
Interest received		18,205	12,010
<b>Cash provided by (used in) investing activities</b>		<u>(20,365)</u>	<u>(1,526,710)</u>
<b>Cash flows from financing activities</b>			
<b>Proceeds from long term borrowing</b>		<u>-</u>	<u>500,000</u>
<b>Change in cash and cash equivalents in the year</b>		<u>55,580</u>	<u>(935,631)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>537,620</u>	<u>1,473,251</u>
Cash and cash equivalents at the end of the reporting period		<u>593,200</u>	<u>537,620</u>

**Notes to the cashflow**

<b>1) Reconciliation of net income to net cash flow from operating activities</b>	<b>2024 £</b>	<b>2023 £</b>
Net income for the reporting period (as per the statement of financial activities)	62,331	138,590
Adjustments for:		
Depreciation charges	34,348	41,935
(Profit) / loss on disposal of fixed assets	-	(106,720)
Interest received	(18,205)	(12,010)
Revaluation of investments	-	-
(Increase) / decrease in stock	-	-
(Increase) / decrease in debtors	(1,570)	20,483
Increase / (decrease) in creditors	(959)	8,801
	<u>75,945</u>	<u>91,079</u>

The notes on pages 7.1 to 8.3 form an integral part of the financial statements

**ACCOUNTING POLICIES for the year ended 31 March 2024****Basis of preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Statement of Cash Flows**

A statement of cash flows has not been prepared. In accordance with the Trustees' Statement on page 2.2 in respect of this matter.

**Incoming resources**

These are included in the financial statements when the company becomes entitled to the resources, there is certainty that the resources will be received and the monetary value can be measured with sufficient reliability.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

**Grants and donations**

These are only included when the company has unconditional entitlement thereto.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included at the time of the submission of the formal reclaim.

**Volunteer help**

The value of any voluntary help is not included in the financial statements.

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to pay out the resources.

**Support costs**

Support costs include central functions consistent with the use of resources.

**Debtors and prepayments**

Debtors and prepayments are recognised at the transaction price where an entity has a present obligation resulting from a past event that will probably result in the transfer of funds from a third party to the charity and the amount due to settle the obligation can be measured or estimated reliably.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due.

**Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation is provided by the company to write off the cost of tangible fixed assets over their estimated useful economic lives by equal instalments or on the reducing balance basis at the following rates:

Land and buildings	-	2% Straight Line
Improvements to property	-	10% Straight Line
Equipment and vehicles	-	25% Reducing Balance

Depreciation of land and buildings is considered immaterial due to the long economic life and high residual value especially of the land element.

The depreciation of land and buildings does not include the cost of the land element.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general charitable objectives of the company.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

**WAGGY TAILS RESCUE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

Page 8.1

- 1** The company is Limited by Guarantee and has no share capital.  
The guarantors are the Directors/Trustees whose liability in the event of a winding up is limited to £ 10 each. There were three Director/trustees at the balance sheet date.  
The ultimate controlling parties are the members of the charity.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
<b>2 Total incoming resources</b>				
<b>Voluntary income</b>				
Legacies	298,640	-	298,640	164,479
Donations	83,381	44,550	127,931	193,465
<b>Activities for generating funds</b>				
Collections	2,769	-	2,769	4,454
Events	7,210	-	7,210	8,112
Shop sales	103,945	-	103,945	107,225
Other income	2,981	-	2,981	4,018
<b>Charitable activities</b>				
Dog rehoming	25,643	-	25,643	28,251
<b>Investment income</b>				
Interest/commissions	18,205	-	18,205	12,010
<b>Other income</b>				
Sundries	11,458	-	11,458	9,717
<b>Total</b>	<b>554,232</b>	<b>44,550</b>	<b>598,782</b>	<b>531,731</b>
	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
<b>3 Total resources expended</b>				
<b>Costs of generating funds</b>				
Staff costs	56,824		56,824	51,906
Shops establishment costs	9,510		9,510	9,554
Mileage reimbursements	32		32	222
Vehicle costs and depreciation	8,385	8,331	16,716	11,000
Insurance	1,439		1,439	2,674
Promotional and fundraising costs	2,551		2,551	1,683
	<b>78,741</b>	<b>8,331</b>	<b>87,072</b>	<b>77,039</b>
<b>Costs of charitable activities</b>				
Vets fees and welfare costs	54,607		54,607	59,433
Sanctuary staff costs	259,126		259,126	213,782
Sanctuary establishment costs	15,882		15,882	13,201
Other staff costs	26,581		26,581	17,609
Office costs	7,455		7,455	5,927
Equipment repairs & depreciation	26,632	982	27,614	37,881
Professional fees	3,282		3,282	12,900
Sundry expenses	2,586		2,586	2,182
	<b>396,151</b>	<b>982</b>	<b>397,133</b>	<b>362,915</b>
<b>Governance costs</b>				
Accountancy fees	1,750	-	1,750	1,500
<b>Additional Sanctuary site costs</b>				
Establishment costs	23,517		23,517	28,246
Professional and planning costs	27,004		27,004	23,317
Loan interest	37,558		37,558	12,524
Income generated	(37,583)		(37,583)	(5,680)
	<b>50,496</b>	<b>-</b>	<b>50,496</b>	<b>58,407</b>

	2024 £	2023 £
<b>4 Staff costs</b>		
Wages and salaries	309,736	258,532
Social security costs	26,119	20,215
Pensions	11,126	4,550
	<u>346,981</u>	<u>283,297</u>

The average number of employees for the year, calculated on the basis of full time equivalents, for charitable activities was -

12 10

No employees received emoluments above £ 60,000 (2023 £ nil)

<b>5 Net income for the year</b>		
This is stated after charging;		
Depreciation	34,348	41,935
Independent examiner's fee	<u>1,750</u>	<u>1,500</u>

**6 Trustee's remuneration**

No trustees received any remuneration or reimbursement of expenses ( 2023 £ nil)

**7 Tangible fixed assets**

	Land and Buildings £	Improvements to Property £	Equipment £	Motor Vehicles £	Total £
<b>COST</b>					
Opening balance	2,350,307	110,013	33,394	42,324	2,536,038
Additions			5,245	33,325	38,570
Disposals	-	-			-
Closing balance	<u>2,350,307</u>	<u>110,013</u>	<u>38,639</u>	<u>75,649</u>	<u>2,574,608</u>
<b>DEPRECIATION</b>					
Opening balance	93,966	108,855	19,238	28,406	250,465
On disposals					-
Charge for year	21,576	1,158	4,443	7,171	34,348
Closing balance	<u>115,542</u>	<u>110,013</u>	<u>23,681</u>	<u>35,577</u>	<u>284,813</u>
<b>NET BOOK VALUE</b>					
At start of year	2,256,341	1,158	14,156	13,918	2,285,573
At end of year	<u>2,234,765</u>	<u>-</u>	<u>14,958</u>	<u>40,072</u>	<u>2,289,795</u>

	2024 £	2023 £
<b>8 Debtors</b>		
Other debtors	7,403	7,755
Prepayments	<u>6,813</u>	<u>4,891</u>
	<u>14,216</u>	<u>12,646</u>
<b>9 Creditors - due within one year</b>		
Accruals	6,464	9,927
Taxation and social security	6,532	5,531
Other Creditors	<u>1,503</u>	<u>-</u>
	<u>14,499</u>	<u>15,458</u>
<b>10 Creditors - due after more than one year</b>		
CAF Bank loan repayable over 10 years (secured)	<u>500,000</u>	<u>500,000</u>

**11 Capital commitments**

There were no material capital commitments at 31 March 2024 ( 2023 £ nil)

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£	£
within one year	6,500	6,500
2-5 years	-	-
	<u>6,500</u>	<u>6,500</u>

**12 Movement in funds**

	At 01/04/23	Incoming Resources	Resources Expended	At 31/03/24
<b>Unrestricted Funds</b>				
General Fund	2,320,381	554,232	(527,138)	2,347,475
	<u>2,320,381</u>	<u>554,232</u>	<u>(527,138)</u>	<u>2,347,475</u>
<b>Restricted Funds</b>				
JP Morgan	-	600	(150)	450
Mazars trust	-	3,600	(832)	2,768
Pets at Home	-	40,350	(8,331)	32,019
	<u>-</u>	<u>44,550</u>	<u>(9,313)</u>	<u>35,237</u>
<b>Total Funds</b>	<u>2,320,381</u>	<u>598,782</u>	<u>(536,451)</u>	<u>2,382,712</u>

**Purposes of Restricted Funds**

JP Morgan -	contribution towards cost of pet scanners
Mazars Trust -	contribution towards purchase of two containers
Pets at Home -	contribution towards acquisition of animal ambulance and veterinary costs

Restricted funds represent monies received specifically to fund the asset acquisitions and will be amortised over the useful economic life of the assets to which it relates.

**13 Independent examiners' remuneration**

Independent examiners' remuneration was £ 1,750 (2023 £ 1,550).

**14 Related party transactions**

During the year ended 31 March 2024, trustees donation a total of £nil (2023: £1,700).

During the year ended 31 March 2024, a Trustee purchased used white goods from the charity totalling £150 (2023: £nil).

During the prior year ended 31 March 2023, the charity received a loan from 4 trustees totalling £134,000 which was fully repaid in October 2022. There were no such transactions in the year ended 31 March 2024.