

STRAY AID LTD

England & Wales - Charity number 1117372

Details

Other names STRAY AID LIMITED, Durham Dogs and Cats Home

Status Registered

Legal form Charitable company

Company number [05926205](#)

Registered 2006-12-22

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

Contact

Address Durham Dogs & Cats Home
Coxhoe
Durham
DH6 4EL

Phone 03009994247

Email admin@dogsandcats.org.uk

Website www.durhamdogsandcats.org.uk

Activities

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 AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.2) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.3) TO REDUCE THE NUMBER OF STRAY DOGS AND CATS PUT TO SLEEP AND TO RE-HOME THEM, AS WELL AS TAKING CARE OF THE DOGS AND CATS WELFARE BY PROVIDING A SECURE AND SAFE ENVIRONMENT UNTIL SUCH TIMES AS THEY CAN BE RE-HOMED.

Activities: Durham Dogs and Cats Home is an animal welfare-based organization whose primary aim is to create rewarding futures for unwanted dogs and cats. At the heart of our work lies a simple but powerful vision, a future where every dog and cat in the North East has a home where they can live a full and rewarding life.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE DURHAM
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£714,046	£486,140	£1,132,471	12
2024-03-31	£713,673	£490,462	£904,565	15
2023-03-31	£443,328	£374,760	-	-
2022-03-31	£421,682	£303,284	-	-
2021-03-31	£382,682	£298,077	-	-

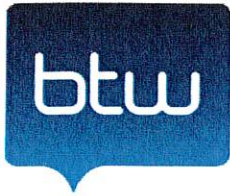
Trustees

Name	Role	Appointed
Suzanne Vout	Chair	2016-02-22
Elizabeth Anne Brown		2025-11-30
Marc Owens		2018-11-25
Sue Bielby		2013-12-27

STRAY AID LTD

England & Wales - Charity number 1117372

Accounts



COMPANY REGISTRATION NUMBER 05926205
REGISTERED CHARITY NUMBER 1117372



**STRAY AID TRADING AS DURHAM DOGS
AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

31ST MARCH 2025

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MARCH 2025

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STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword

This has been another very challenging year for Animal Welfare, with more animals being relinquished and animal rescue centres at full capacity. Sadly this has led to more animals being deliberately abandoned, many with medical and behavioural problems.

The number of people looking to open their homes to rescue animals has also dropped, as people face continued pressure on their finances and time. Our dedicated team are working harder than ever to try and get dogs out of kennels and into new homes. The board of trustees remain extremely grateful to the many supporters whose donations help the charity to continue it's vital work, offering a lifeline to hundreds of animals in need across the North East of England.

Our Purposes and Activities

Purpose

The objects of the charity are for the benefit of the public to provide and maintain rescue homes or other facilities for the reception, care and treatment of stray and abandoned dogs and unwanted cats in need of care and attention.

Stray Aid Trading as Durham Dogs and Cats Home Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs put to sleep by re-homing them. This is achieved by taking care of the dogs welfare by providing a secure and safe environment until such times as they can be re-homed.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have 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 that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's 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.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Our Purposes and Activities *(continued)*

The Focus of our Work

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

- Rescuing and re-homing a substantial number of cats and stray dogs.
- Promoting the issues and problems concerning cats and stray dogs and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook, X, Instagram and Tik Tok to raise the profile of the charity.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

Who Used and Benefitted from Our Services?

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at www.strayaid.org.uk.

Achievements and Performance

The charity continues to grow and is pleased with the progress it has made during a year that has seen the UK in continued financial and political uncertainty. Stray Aid Trading as Durham Dogs and Cats Home Ltd never forgets how fortunate we are to have such loyal and generous supporters who continue to donate and raise funds for the charity. At a time when a lot of charities are having to make significant cuts to their services, and many are not able to continue.

As the North East Dogs & Cats Home, we are proud to have rehomed 350 dogs and 50 cats this year.

This year we have continued to make improvements to our facilities as we strive to continually improve the care and accommodation we offer our animals. We are extremely pleased with our new veterinary suite, which was mainly funded by a generous grant from The Petplan Charitable Trust. The new suite provides a bright and airy veterinary space where our animals can receive health checks, neutering, dentals and more. Many of the animals we receive arrive in need of veterinary attention, and the ability to examine and treat animals on site is invaluable and reduces the need to travel to off-site vets, which many dogs and especially cats find extremely stressful.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Achievements and Performance *(continued)*

Our vets have been kept busy providing essential treatment for some very distressing cases. These are often the result of conditions which have been left untreated and have developed into conditions which now require much more in depth and sometimes invasive treatment. This has been exasperated by the cost of living crisis, which has resulted in people not seeking veterinary treatment at an early stage. Our veterinary team work hard to ensure that all animals in our care receive the treatment they need.

Community fundraising has remained difficult in an ever changing landscape and a largely cashless society. Whilst income generation is challenging, our team have still managed to connect with the local community at a number of fundraising events across the region. We had our third Great North Run Team this year, with 35 runners raising over £14,000 for the charity. We remain very grateful to Pedigree for their generous support, which helps to provide meals for the dogs in our care. Our partnership with Pets at Home Hartlepool and Coulby Newham have also helped to bring in much needed donations as well as an opportunity to connect with animal lovers and pet owners to promote animals looking for homes, as well as discussing the work the charity does.

Our digital fundraising is growing and is providing a vital income as well as helping us to reach a new generation of supporters. Building regular donations is a vital source of income, especially in these challenging times where financial pressures are high. Our first online Christmas Raffle proved a big success and we would like to thank all the businesses and supporters who donated prizes and bought tickets.

Our dog friendly charity shops and online Vinted store continue to provide a valuable source of income generation and we opened our new supersize charity shop in Chester le Street in September. The shop was warmly welcomed and has become a popular place for shoppers in the town. We are extremely lucky to have such a fantastic and dedicated team of volunteers who give their time to help the charity. We could not operate our shops without them and we are extremely appreciative of all they do to help. The shops also provide a link to our local communities and help to connect the charity with a diverse audience.

We are also proud to interact with schools and children's groups to educate the younger generation around caring for and respecting animals. We hope that with education, we are making a small contribution towards reducing animal cruelty and neglect in the future.

Financial Review

The charity reports a surplus for the year of £227,906.

Principal Funding Sources

One of the main sources of income for the charity was donations and legacies. The trustees would like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are extremely grateful.

Included within donations and legacies are donations of £131,282 (2024: £66,002) received from Stray Care Services Ltd. Stray Care Services Limited is a wholly owned subsidiary of Stray Aid Trading as Durham Dogs and Cats Home Ltd.

Kennelling fees also provided a substantial amount of income for the charity.

The sale of donated goods in the charity shops also continues to generate a substantial amount of income for the charity.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Financial Review *(continued)*

Cost Analysis

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £486,140 compared to £490,462 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs, maintenance and cleaning. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs, maintenance and cleaning costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

With the exception of wages and salaries, which have reduced as some members of our team have now been employed by our subsidiary company Stray Care Services Ltd, costs on the whole remain comparable with those incurred in the prior year.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Trading as Durham Dogs and Cats Home Ltd. It is the policy of Stray Aid Trading as Durham Dogs and Cats Home Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £150,000 is required to allow them to continue to operate should the charity receive no further income. This amount is designated within the charity's unrestricted reserves.

Plans for Future Periods

As Stray Aid Trading as Durham Dogs and Cats Home Ltd enters its 20th year as a rehoming charity, we have decided that it's time for a new name that reflects our mission, to provide a temporary place of safety for dogs and cats in need, offering them the care and compassion they deserve until we can find them loving forever homes. We will continue to take as many dogs from local pounds as we possibly can, to achieve our vision of a future where every dog and cat in the North East has a home where they can live a full and rewarding life.

We are continually reviewing our income streams and looking at new ways to raise funds, so that we can provide the best care possible for our animals and keep improving the standard of accommodation and services we provide. We are committed to continuing our program of building and renovations to replace some of our oldest kennels with new, high specification, larger kennels. The new kennels will allow us to safely accommodate dogs of all sizes, whilst ensuring their welfare and living conditions are of a good standard.

The mental wellbeing of our animals is as important as their physical wellbeing and we are always looking at ways to make their time in our care as stimulating and enriching as possible. Our team are looking at new ways to introduce kennel enrichment and outdoor exercise for our dogs and we are slowly building our team of volunteers to help socialise our rehoming dogs.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Plans for Future Periods *(continued)*

Our rehoming team will continue to develop ways of promoting dogs needing homes as well as developing the rehoming process to make it as accessible for people as possible. Becoming more proactive in trying to match dogs to the right homes whilst treating people and dogs as individuals.

We look to continue growing the size of our Great North Run Team as a major fundraiser and encourage supporters of all abilities to take part and raise vital life saving funds for the animals. We introduced our first sponsored dog walk this year which was very warmly received and well attended, we look forward to hosting more dog walks throughout the year.

Corporate volunteers have a lot to offer and we are excited to be welcoming teams of volunteers from a variety of organisations to help with tasks at both the rehoming centre and our charity shops.

The charity will continue to provide a temporary place of safety for dogs and cats in need, offering them the care and compassion they deserve until we can find them loving forever homes, as we strive to create rewarding futures for dogs and cats in the North East of England.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and dedication over this and previous years, who truly contribute greatly to the work of the charity.

We remain indebted to organisations who have awarded us grants and hope that the successful way we have utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

Charity Name: Stray Aid Trading as Durham Dogs and Cats Home Ltd

Charity Registration Number: 1117372

Company Registration Number: 05926205

*Registered Office and
Operational Address:* Durham Dog's & Cats Home
Coxhoe
Durham
DH6 4EL

Bankers : Lloyds TSB
Skinnergate Branch
Darlington
County Durham
DL3 7ND

Independent Examiner: E. J. Hartshorne-Ferguson BA FCA
Bell Tindle Williamson LLP
The Old Post Office
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Reference and Administrative Details *(continued)*

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

<i>Elected Trustees:</i>	<i>Resigned</i>
Mrs S. Bielby	
Miss S. Vout	
D. A. Clarke	
Cllr J. Blakey	
M. Owens	
Mrs A. R. Dickson	04.06.24

Structure, Governance and Management

Governing Document

Stray Aid Trading as Durham Dogs and Cats Home Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Trustee Selection

Trustees are not actively sought as Stray Aid Trading as Durham Dogs and Cats Home Ltd is content with the number of Trustees it has. Should a potential trustee approach the charity or if the charity wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management *(continued)*

Trustee Induction and Training *(continued)*

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

Pay Policy for Senior Staff

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Trading as Durham Dogs and Cats Home Ltd.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Stray Aid Trading as Durham Dogs and Cats Home Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

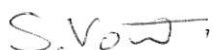
- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 30th November 2025 and signed on its behalf by:



.....
MISS S. VOUT
Trustee



.....
MRS S. BIELBY
Trustee

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

I report on the financial statements of the charity for the year ended 31st March 2025, which are set out on pages 11 to 22.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street
 North Shields
 Tyne & Wear
 NE30 1AY

EJ Hartshorne-Ferguson

E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner

CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 30th November 2025

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2025 £</u>	<u>2024 £</u>
INCOME:					
Donations and Legacies	3	345,620	10,000	355,620	335,367
Income from Charitable Activities	4	346,736	-	346,736	367,126
Other Income	5	11,690	-	11,690	11,180
TOTAL INCOMING RESOURCES		<u>704,046</u>	<u>10,000</u>	<u>714,046</u>	<u>713,673</u>
EXPENDITURE:					
Cost of Raising Funds	6	89,332	-	89,332	75,909
		<u>89,332</u>	<u>-</u>	<u>89,332</u>	<u>75,909</u>
Charitable Activities:					
Expenditure on Charitable Activities	7	352,865	-	352,865	372,081
Shop Expenditure	8	43,943	-	43,943	42,472
		<u>396,808</u>	<u>-</u>	<u>396,808</u>	<u>414,553</u>
TOTAL EXPENDITURE		<u>486,140</u>	<u>-</u>	<u>486,140</u>	<u>490,462</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		<u>217,906</u>	<u>10,000</u>	<u>227,906</u>	<u>223,211</u>
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST APRIL 2024	17	904,565	-	904,565	681,354
SURPLUS FOR THE YEAR		217,906	10,000	227,906	223,211
TRANSFER BETWEEN FUNDS	17	10,000	(10,000)	-	-
CLOSING FUNDS AT 31ST MARCH 2025	17	<u>1,132,471</u>	<u>-</u>	<u>1,132,471</u>	<u>904,565</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

The notes on pages 13 to 22 form part of these financial statements.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MARCH 2025

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		766,505		565,682
Investments	13		1		1
			<u>766,506</u>		<u>565,683</u>
CURRENT ASSETS					
Stock	14	6,740		4,464	
Debtors	15	99,648		47,884	
Cash at Bank and in Hand		380,095		347,746	
		<u>486,483</u>		<u>400,094</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	16	<u>118,851</u>		<u>49,545</u>	
NET CURRENT ASSETS			<u>367,632</u>		<u>350,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,134,138		916,232
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	16		(1,667)		(11,667)
NET ASSETS			<u>1,132,471</u>		<u>904,565</u>
CAPITAL					
Unrestricted Funds - General	17		982,471		754,565
Unrestricted Funds - Designated	17		150,000		150,000
Restricted Funds	17		-		-
			<u>1,132,471</u>		<u>904,565</u>


These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2025 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 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 were approved by the board of directors and authorised for issue on 30th November 2025 and are signed on behalf of the board by:



.....
MISS S. VOUT
Trustee



.....
MRS S. BIELBY
Trustee

Registration Number: 05926205

The notes on pages 13 to 22 form part of these financial statements.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Trading as Durham Dogs and Cats Home Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity 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.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. **ACCOUNTING POLICIES** *(continued)*

e) **Fund Accounting** *(continued)*

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) **Tangible Fixed Assets**

All fixed assets are initially recorded at cost.

i) **Depreciation**

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES *(continued)*

j) Tangible Fixed Assets and Restricted Funds

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit accounts.

n) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. LEGAL STATUS

Stray Aid Trading as Durham Dogs and Cats Home Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

3. **DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	-	10,000	10,000	11,000
Donations and Legacies	345,620	-	345,620	324,367
	<u>345,620</u>	<u>10,000</u>	<u>355,620</u>	<u>335,367</u>

4. **INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	1,705	-	1,705	13,421
Provision of Part-Serviced Kennels	135,529	-	135,529	157,518
Police Contract	-	-	-	650
Veterinary Fees	-	-	-	840
Adoption	57,740	-	57,740	53,812
Fundraising	16,808	-	16,808	9,526
Shop Income	134,954	-	134,954	131,359
	<u>346,736</u>	<u>-</u>	<u>346,736</u>	<u>367,126</u>

5. **OTHER INCOME**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	9,985	-	9,985	9,265
Bank Interest and Other Similar Income	1,705	-	1,705	1,915
	<u>11,690</u>	<u>-</u>	<u>11,690</u>	<u>11,180</u>

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	34,841	-	34,841	32,510
Veterinary Care Director's Salary	35,106	-	35,106	28,906
Dog Supplies and External Boarding Fees	2,561	-	2,561	6,946
Waste Disposal	5,283	-	5,283	2,341
Fundraising Costs	11,541	-	11,541	5,206
	<u>89,332</u>	<u>-</u>	<u>89,332</u>	<u>75,909</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	202,222	-	202,222	265,309
Employers National Insurance	11,290	-	11,290	11,311
Staff Pension Contributions	3,750	-	3,750	5,005
Staff Training	1,863	-	1,863	329
Work Clothing	480	-	480	534
Water Rates	2,664	-	2,664	2,579
Light and Heat	17,945	-	17,945	13,126
Bond Adjustments	1,210	-	1,210	7,200
Insurance	5,407	-	5,407	4,521
Motor Expenses	593	-	593	615
Repairs and Maintenance	6,722	-	6,722	14,392
Hire of Equipment	1,633	-	1,633	1,935
Printing, Postage and Stationery	751	-	751	2,461
Computer and IT Costs	3,410	-	3,410	4,100
Telephone	1,966	-	1,966	2,927
Gain on Disposal of Tangible Assets	-	-	-	(1,512)
Depreciation	69,474	-	69,474	46,437
Cleaning	5,226	-	5,226	4,013
Bank Charges	2,917	-	2,917	2,379
Sundry Expenses	1,515	-	1,515	1,198
Professional Subscriptions	2,743	-	2,743	2,638
Accountancy Fees	3,648	-	3,648	3,102
Governance Costs (See Note 9)	1,372	-	1,372	8,990
Bank Loan Interest	429	-	429	682
Irrecoverable VAT	3,635	-	3,635	(32,190)
	<u>352,865</u>	<u>-</u>	<u>352,865</u>	<u>372,081</u>

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

8. ANALYSIS OF SHOP EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent, Rates and Water	37,373	-	37,373	38,558
Light and Heat	4,760	-	4,760	2,960
Insurance	970	-	970	934
Sundries	840	-	840	20
	<u>43,943</u>	<u>-</u>	<u>43,943</u>	<u>42,472</u>

9. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	872	-	872	8,490
	<u>1,372</u>	<u>-</u>	<u>1,372</u>	<u>8,990</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	242,344	-	242,344	300,497
Benefits in Kind	1,351	-	1,351	1,123
Employer National Insurance Contributions	14,570	-	14,570	13,854
Employer Pension Contributions	4,580	-	4,580	5,686
	<u>262,845</u>	<u>-</u>	<u>262,845</u>	<u>321,160</u>

No employees had employee benefits in excess of £60,000 (2024: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2024: £nil) nor were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil), with the exception of the veterinary director/trustee who received employee benefits of £33,257 (2024: £27,550).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

11. STAFF NUMBERS

The average number of persons employed by the charitable company during the year was as follows:

	<u>2025</u> <u>Number</u>	<u>2024</u> <u>Number</u>
Number of Employees	12	15

12. TANGIBLE FIXED ASSETS

	<u>Motor</u> <u>Vehicles</u> <u>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Buildings &</u> <u>Kennels</u> <u>£</u>	<u>Total</u> <u>£</u>
COST				
As at 1st April 2024	11,598	21,379	754,181	787,158
Additions		2,764	267,533	270,297
Disposals				-
As at 31st March 2025	<u>11,598</u>	<u>24,143</u>	<u>1,021,714</u>	<u>1,057,455</u>
DEPRECIATION				
As at 1st April 2024	11,598	14,766	195,112	221,476
Charge for year		1,865	67,609	69,474
On Disposals				-
As at 31st March 2025	<u>11,598</u>	<u>16,631</u>	<u>262,721</u>	<u>290,950</u>
NET BOOK VALUE				
As at 31st March 2025	<u>-</u>	<u>7,512</u>	<u>758,993</u>	<u>766,505</u>
As at 31st March 2024	<u>-</u>	<u>6,613</u>	<u>559,069</u>	<u>565,682</u>

13. INVESTMENTS

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Investment in Subsidiary	1	1

The investment comprises the £1 share capital of Stray Care Services Ltd.

14. STOCK

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Closing Stock	6,740	4,464

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

15 **DEBTORS**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	19,232
Prepayments	856	1,647
Inter-Company Loan - Stray Care Services Ltd	79,959	14,329
VAT	18,833	12,676
	<u>99,648</u>	<u>47,884</u>

16 **CREDITORS**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	98,573	27,917
PAYE and National Insurance	4,236	6,011
Bounceback Loan	10,000	10,000
Accruals and Deferred Income	6,042	5,617
	<u>118,851</u>	<u>49,545</u>
Amounts due after more than one year:-		
Bounceback Loan	1,667	11,667
	<u>1,667</u>	<u>11,667</u>

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

18 INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £500.

19 TAXATION

As a charity, Stray Aid Trading as Durham Dogs and Cats Home Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

20 ANALYSIS OF NET ASSETS

	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Fixed Assets	-	766,506	766,506
Current Assets	-	486,483	486,483
Current Liabilities	-	(118,851)	(118,851)
Long Term Liabilities	-	(1,667)	(1,667)
Net Assets at 31st March 2025	-	1,132,471	1,132,471

21 RELATED PARTY TRANSACTIONS

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

Stray Care Services Ltd is a wholly owned subsidiary of Stray Aid Trading as Durham Dogs and Cats Home Ltd, the share capital of which represents the fixed asset investment on the balance sheet. An inter-company loan exists between the two companies and a balance of £79,959 (2024: £14,329) is outstanding at the year end and is included within debtors.

During the year part-serviced kennels were provided by Stray Aid Trading as Durham Dogs and Cats Home Ltd, on normal commercial terms, to Stray Care Services Ltd. Income of £135,529 (2024: £157,518) was received in respect of these services, as shown in income from charitable activities.

Also, during the year, donations of £131,282 (2024: £66,002) were received by Stray Aid Trading as Durham Dogs and Cats Home Ltd from Stray Care Services Ltd.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

22 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
INCOME:				
Donations and Legacies				
Grants	-	10,000	10,000	11,000
Donations and Legacies	345,620	-	345,620	324,367
Income from Charitable Activities				
Kennelling Fees	1,705	-	1,705	13,421
Provision of Part-Serviced Kennels	135,529	-	135,529	157,518
Police Contract	-	-	-	650
Veterinary Fees	-	-	-	840
Adoption	57,740	-	57,740	53,812
Fundraising	16,808	-	16,808	9,526
Shop Income	134,954	-	134,954	131,359
Other Income				
Pet Plan Insurance Commission	9,985	-	9,985	9,265
Bank Interest and Other Similar Income	1,705	-	1,705	1,915
TOTAL INCOMING RESOURCES	704,046	10,000	714,046	713,673
EXPENDITURE:				
Cost of Raising Funds				
Veterinary Care	34,841	-	34,841	32,510
Veterinary Care - Directors Salary	35,106	-	35,106	28,906
Dog Supplies and External Boarding Fees	2,561	-	2,561	6,946
Waste and Cleaning	5,283	-	5,283	2,341
Fundraising Costs	11,541	-	11,541	5,206
	89,332	-	89,332	75,909

STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE *(continued)*
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
EXPENDITURE:				
Expenditure on Charitable Activities				
Wages and Salaries	202,222	-	202,222	265,309
Employers National Insurance	11,290	-	11,290	11,311
Staff Pension Contributions	3,750	-	3,750	5,005
Staff Training	1,863	-	1,863	329
Work Clothing	480	-	480	534
Rent and Rates	2,664	-	2,664	2,579
Light and Heat	17,945	-	17,945	13,126
Bond Adjustments	1,210	-	1,210	7,200
Insurance	5,407	-	5,407	4,521
Motor Expenses	593	-	593	615
Repairs and Maintenance	6,722	-	6,722	14,392
Hire of Equipment	1,633	-	1,633	1,935
Printing, Postage and Stationery	751	-	751	2,461
Computer and IT Costs	3,410	-	3,410	4,100
Telephone	1,966	-	1,966	2,927
Gain on Disposal of Tangible Assets	-	-	-	(1,512)
Depreciation	69,474	-	69,474	46,437
Cleaning	5,226	-	5,226	4,013
Sundry Expenses	1,515	-	1,515	1,198
Professional Subscriptions	2,743	-	2,743	2,638
Accountancy Fees	3,648	-	3,648	3,102
Bank Loan Interest	429	-	429	682
Irrecoverable VAT	3,635	-	3,635	32,190
	<u>348,576</u>	<u>-</u>	<u>348,576</u>	<u>360,712</u>
Finance Charges				
Bank Charges	2,917	-	2,917	2,379
Shop Expenditure				
Rent and Rates	37,373	-	37,373	38,558
Light and Heat	4,760	-	4,760	2,960
Insurance	970	-	970	934
Sundries	840	-	840	20
	<u>43,943</u>	<u>-</u>	<u>43,943</u>	<u>42,472</u>
Governance Costs				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	872	-	872	8,490
	<u>1,372</u>	<u>-</u>	<u>1,372</u>	<u>8,990</u>
TOTAL RESOURCES EXPENDED	<u>486,140</u>	<u>-</u>	<u>486,140</u>	<u>490,462</u>
NET SURPLUS	<u>217,906</u>	<u>10,000</u>	<u>227,906</u>	<u>223,211</u>

STRAY AID LTD

England & Wales - Charity number 1117372

Accounts



COMPANY REGISTRATION NUMBER 05926205
REGISTERED CHARITY NUMBER 1117372



THE NORTH EAST DOGS & CATS HOME

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2024

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MARCH 2024

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STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2024 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword

This has been a very challenging year for Animal Welfare, with unprecedented demand for our services. Combined with the cost of living crisis and the XL Bully ban, it has been an extremely challenging year across the sector.

The pressure on household finances and people working longer hours has also impacted the number of people able to rehome. Weathering the perfect storm has certainly meant our team have had to work hard to get dogs out of kennels and into new homes. The board of trustees remain extremely grateful to the many supporters whose donations help the charity to continue it's vital work, offering a lifeline to hundreds of animals in need across the North East of England.

Our Purposes and Activities

Purpose

The objects of the charity are for the benefit of the public to provide and maintain rescue homes or other facilities for the reception, care and treatment of stray and abandoned dogs and unwanted cats in need of care and attention.

Stray Aid Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs put to sleep by re-homing them. This is achieved by taking care of the dogs welfare by providing a secure and safe environment until such times as they can be re-homed.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have 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 that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's 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.

The Focus of our Work

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Our Purposes and Activities *(continued)*

The Focus of our Work (continued)

- Rescuing and re-homing a substantial number of cats and stray dogs.
- Promoting the issues and problems concerning cats and stray dogs and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook, X, Instagram and Tik Tok to raise the profile of the charity.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

Who Used and Benefitted from Our Services?

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at www.strayaid.org.uk.

Achievements and Performance

The charity continues to grow and is pleased with the progress it has made during a year that has seen the UK in the midst of a cost of living crisis and economic and political uncertainty. Stray Aid never forgets how fortunate we are to have such loyal and generous supporters who continue to donate and raise funds for the charity. At a time when a lot of charities are having to make significant cuts to their services, and many are not able to continue.

As the North East Dogs & Cats Home, we are proud to have helped 1,139 dogs and 49 cats this year.

This year we have continued to make improvements to the kennels and we have also installed a new woodchip boiler. This ensures we have consistent heat and hot water across our entire site. The boiler is much more efficient than the old oil boilers and helps towards a more sustainable future. We have also installed a dog bath, which has enabled us to give much needed medicated baths to the dogs who have arrived with horrendous skin conditions. Many have arrived with untreated conditions which have left them with sores, wounds and extremely irritated, burning and sore skin. The baths with medicated shampoo, together with veterinary treatment, has helped to calm their skin and bring some desperately needed relief from sore itchy and painful conditions. We have also been able to bathe dogs that have arrived with dirty, matted and contaminated hair.

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FOR THE YEAR ENDED 31ST MARCH 2024

Achievements and Performance *(continued)*

Our vets have been kept busy providing essential treatment for some very distressing cases. These are often the result of conditions which have been left untreated and have developed into conditions which now require much more in depth and sometimes invasive treatment. This has been exasperated by the cost of living crisis, which has resulted in people not seeking veterinary treatment at an early stage. Our veterinary team work hard to ensure that all animals in our care receive the treatment they need.

Community fundraising has remained difficult in the aftermath of the pandemic and economic uncertainty. Whilst income generation is challenging, our team have still managed to connect with the local community at a number of fundraising events across the region. We had our second Great North Run Team this year, with 25 runners raising over £10,000 for the charity. We are grateful to Pedigree for their generous support which helps to provide meals for the dogs in our care. Our partnership with Pets at Home Hartlepool and Dragonville have also helped to bring in much needed donations as well as an opportunity to connect with animal lovers and pet owners to promote animals looking for homes, as well as discussing the work the charity does.

Our digital fundraising is growing and is providing a vital income as well as helping us to reach a new generation of supporters. The charity launched a new and exciting opportunity to join 'Friends of Stray Aid'. A rewarding way for supporters to help Stray Aid which reflects our gratitude and appreciation. Building regular donations is a vital source of income, especially in these challenging times where financial pressures are high.

Our charity shops and online Vinted store continue to provide a valuable source of income generation. We are extremely lucky to have such a fantastic and dedicated team of volunteers who give their time to help the charity. We could not operate our shops without them and we are extremely appreciative of all they do to help. The shops also provide a link to our local communities and help to connect the charity with a diverse audience.

We are also proud to interact with schools and children's groups to educate the younger generation around caring for and respecting animals. We hope that with education, we are making a small contribution towards reducing animal cruelty and neglect in the future.

Financial Review

The charity reports a surplus for the year of £223,211.

Principal Funding Sources

One of the main sources of income for the charity was donations and legacies. The trustees would like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are extremely grateful.

Kennelling fees also provided a substantial amount of income for the charity.

Charity shops income continues to generate a substantial amount of income for the charity.

Fundraising activities are slowly recommencing and the charity is working hard to increase income from fundraising activities.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review *(continued)*

Cost Analysis

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £490,462 compared to £374,760 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs, maintenance and cleaning. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs, maintenance and cleaning costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

With the exception of wages and salaries, which have increased as our team has expanded and has been rewarded with pay rises in line with minimum wage rises for their continued hard work and commitment, costs on the whole remain comparable with those incurred in the prior year.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Ltd. It is the policy of Stray Aid Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £150,000 is required to allow them to continue to operate should the charity receive no further income. This amount is designated within the charity's unrestricted reserves.

Plans for Future Periods

In recent years, we have seen a significant change in the size and temperament of dogs presented to our kennels. There has been a concerning increase in the number of large bull breeds and guarding breeds displaying challenging behaviour, which pose challenges to the kennels. To accommodate this, we are continuing our program of building and renovations to replace some of our oldest kennels with new, high specification, larger kennels. The new kennels will allow us to safely accommodate these dogs, whilst ensuring their welfare and living conditions are of a good standard.

We are continually reviewing our income streams and looking at new ways to raise funds, so that we can provide the best care possible for our animals and keep improving the standard of accommodation and services we provide.

The mental wellbeing of our animals is as important as their physical wellbeing and we are always looking at ways to make their time in our care as stimulating and enriching as possible. Our team are looking at new ways to introduce kennel enrichment and outdoor exercise for our dogs and we are slowly building our team of volunteers to help socialise our rehoming dogs.

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Plans for Future Periods *(continued)*

Our rehoming team will continue to develop ways of promoting dogs needing homes as well as developing the rehoming process to make it as accessible for people as possible. Becoming more proactive in trying to match dogs to the right homes whilst treating people and dogs as individuals.

We look to continue growing the size of our Great North Run Team as a major fundraiser and encourage supporters of all abilities to take part and raise vital life saving funds for the animals. We also hope to introduce new events that people can get involved with, such as a sponsored dog walk.

Corporate volunteers have a lot to offer and we are excited to be welcoming teams of volunteers from a variety of organisations to help with tasks at both the rehoming centre and our charity shops.

The charity will continue to rescue, reunite and rehome as many dogs as possible whilst helping cats in need to find new homes.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and dedication over this and previous years, who truly contribute greatly to the work of the charity.

We remain indebted to organisations who have awarded us grants and hope that the successful way we have utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

<i>Charity Name:</i>	Stray Aid Ltd
<i>Charity Registration Number:</i>	1117372
<i>Company Registration Number:</i>	05926205
<i>Registered Office and Operational Address:</i>	Stray Aid Dog's & Cats Home Coxhoe Durham DH6 4EL
<i>Bankers :</i>	Lloyds TSB Skinnergate Branch Darlington County Durham DL3 7ND
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY

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FOR THE YEAR ENDED 31ST MARCH 2024

Reference and Administrative Details *(continued)*

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

<i>Elected Trustees:</i>	<u>Resigned</u>
Mrs S. Bielby	
Miss S. Vout	
D. A. Clarke	
Cllr J. Blakey	
M. Owens	
Mrs A. R. Dickson	04.06.24

Structure, Governance and Management

Governing Document

Stray Aid Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Trustee Selection

Trustees are not actively sought as Stray Aid Ltd is content with the number of Trustees it has. Should a potential trustee approach Stray Aid Ltd or if Stray Aid Ltd wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management *(continued)*

Trustee Induction and Training *(continued)*

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

Pay Policy for Senior Staff

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Ltd.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Stray Aid Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 17th November 2024 and signed on its behalf by:

S. Vout

.....
MISS S. VOUT
Trustee

S. Bielby

.....
MRS S. BIELBY
Trustee

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

I report on the financial statements of the charity for the year ended 31st March 2024, which are set out on pages 11 to 22.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street
 North Shields
 Tyne & Wear
 NE30 1AY



E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner

CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 17th November 2024

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2024 £</u>	<u>2023 £</u>
INCOME:					
Donations and Legacies	3	325,367	10,000	335,367	129,383
Income from Charitable Activities	4	367,126	-	367,126	304,988
Other Income	5	11,180	-	11,180	8,957
TOTAL INCOMING RESOURCES		<u>703,673</u>	<u>10,000</u>	<u>713,673</u>	<u>443,328</u>
EXPENDITURE:					
Cost of Raising Funds	6	75,909	-	75,909	65,244
		<u>75,909</u>	<u>-</u>	<u>75,909</u>	<u>65,244</u>
Charitable Activities:					
Expenditure on Charitable Activities	7	372,081	-	372,081	273,718
Shop Expenditure	8	42,472	-	42,472	35,798
		<u>414,553</u>	<u>-</u>	<u>414,553</u>	<u>309,516</u>
TOTAL EXPENDITURE		<u>490,462</u>	<u>-</u>	<u>490,462</u>	<u>374,760</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		<u>213,211</u>	<u>10,000</u>	<u>223,211</u>	<u>68,568</u>
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST APRIL 2023	17	681,354	-	681,354	612,786
SURPLUS FOR THE YEAR		213,211	10,000	223,211	68,568
TRANSFER BETWEEN FUNDS	17	10,000	(10,000)	-	-
CLOSING FUNDS AT 31ST MARCH 2024	17	<u>904,565</u>	<u>-</u>	<u>904,565</u>	<u>681,354</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

The notes on pages 13 to 22 form part of these financial statements.

STRAY AID LTD
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BALANCE SHEET AS AT 31ST MARCH 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		565,682		378,374
Investments	13		1		-
			<u>565,683</u>		<u>378,374</u>
CURRENT ASSETS					
Stock	14	4,464		5,429	
Debtors	15	47,884		10,753	
Cash at Bank and in Hand		<u>347,746</u>		<u>329,115</u>	
		400,094		345,297	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR					
	16	<u>49,545</u>		<u>20,650</u>	
NET CURRENT ASSETS					
			<u>350,549</u>		<u>324,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			916,232		703,021
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR					
	16		(11,667)		(21,667)
NET ASSETS					
			<u>904,565</u>		<u>681,354</u>
CAPITAL					
Unrestricted Funds - General	17		754,565		531,354
Unrestricted Funds - Designated	17		150,000		150,000
Restricted Funds	17		-		-
			<u>904,565</u>		<u>681,354</u>


These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2024 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 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 were approved by the board of directors and authorised for issue on 17th November 2024 and are signed on behalf of the board by:

.....

MISS S. VOUT
Trustee

.....

MRS S. BIELBY
Trustee

Registration Number: 05926205

The notes on pages 13 to 22 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity 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.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

e) Fund Accounting (continued)

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. **ACCOUNTING POLICIES** *(continued)*

j) **Tangible Fixed Assets and Restricted Funds**

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

l) **Stocks**

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

m) **Cash at Bank and in Hand**

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit accounts.

n) **Creditors and Provisions**

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

o) **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. **LEGAL STATUS**

Stray Aid Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

3. DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	1,000	10,000	11,000	6,795
Donations and Legacies	324,367	-	324,367	122,588
	<u>325,367</u>	<u>10,000</u>	<u>335,367</u>	<u>129,383</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	13,421	-	13,421	96,651
Provision of Part-Serviced Kennels	157,518	-	157,518	-
Police Contract	650	-	650	-
Veterinary Fees	840	-	840	2,487
Adoption	53,812	-	53,812	28,895
Fundraising	9,526	-	9,526	40,182
Hand Over	-	-	-	125
Shop Income	131,359	-	131,359	136,648
	<u>367,126</u>	<u>-</u>	<u>367,126</u>	<u>304,988</u>

5. OTHER INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	9,265	-	9,265	8,478
Bank Interest and Other Similar Income	1,915	-	1,915	479
	<u>11,180</u>	<u>-</u>	<u>11,180</u>	<u>8,957</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	32,510	-	32,510	32,755
Veterinary Care Director's Salary	28,906	-	28,906	23,645
Dog Supplies and External Boarding Fees	6,946	-	6,946	1,817
Animal Transport Fees	-	-	-	690
Waste Disposal	2,341	-	2,341	2,526
Fundraising Costs	5,206	-	5,206	3,811
	<u>75,909</u>	<u>-</u>	<u>75,909</u>	<u>65,244</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	265,309	-	265,309	173,751
Employers National Insurance	11,311	-	11,311	4,758
Staff Pension Contributions	5,005	-	5,005	2,980
Staff Training	329	-	329	-
Work Clothing	534	-	534	927
Water Rates	2,579	-	2,579	1,811
Light and Heat	13,126	-	13,126	7,118
Bond Adjustments	7,200	-	7,200	-
Insurance	4,521	-	4,521	6,346
Motor Expenses	615	-	615	3,215
Repairs and Maintenance	14,392	-	14,392	2,435
Hire of Equipment	1,935	-	1,935	912
Printing, Postage and Stationery	2,461	-	2,461	2,387
Computer and IT Costs	4,100	-	4,100	3,804
Advertising	-	-	-	386
Telephone	2,927	-	2,927	2,473
Gain on Disposal of Tangible Assets	(1,512)	-	(1,512)	-
Depreciation	46,437	-	46,437	21,628
Cleaning	4,013	-	4,013	17,180
Bank Charges	2,379	-	2,379	1,951
Sundry Expenses	1,198	-	1,198	1,211
Professional Subscriptions	2,638	-	2,638	2,294
Accountancy Fees	3,102	-	3,102	3,440
Governance Costs (See Note 9)	8,990	-	8,990	500
Bank Loan Interest	682	-	682	1,880
Irrecoverable VAT	(32,190)	-	(32,190)	10,331
	<u>372,081</u>	<u>-</u>	<u>372,081</u>	<u>273,718</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

8. ANALYSIS OF SHOP EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent, Rates and Water	38,558	-	38,558	33,454
Light and Heat	2,960	-	2,960	2,149
Insurance	934	-	934	175
Sundries	20	-	20	20
	<u>42,472</u>	<u>-</u>	<u>42,472</u>	<u>35,798</u>

9. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	8,490	-	8,490	-
	<u>8,990</u>	<u>-</u>	<u>8,990</u>	<u>500</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	300,497	-	300,497	204,496
Benefits in Kind	1,123	-	1,123	1,163
Employer National Insurance Contributions	13,854	-	13,854	6,743
Employer Pension Contributions	5,686	-	5,686	3,528
	<u>321,160</u>	<u>-</u>	<u>321,160</u>	<u>215,930</u>

No employees had employee benefits in excess of £60,000 (2023: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2023: £nil) nor were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil), with the exception of the veterinary director/trustee who received employee benefits of £26,962 (2023: £22,496).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

11. STAFF NUMBERS

The average number of persons employed by the charitable company during the year was as follows:

	<u>2024</u> <u>Number</u>	<u>2023</u> <u>Number</u>
Number of Employees	<u>15</u>	<u>12</u>

12. TANGIBLE FIXED ASSETS

	<u>Motor</u> <u>Vehicles</u> <u>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Buildings &</u> <u>Kennels</u> <u>£</u>	<u>Total</u> <u>£</u>
COST				
As at 1st April 2023	33,255	40,754	508,141	582,150
Additions	-	1,693	246,040	247,733
Disposals	<u>(21,657)</u>	<u>(21,068)</u>	<u>-</u>	<u>(42,725)</u>
As at 31st March 2024	<u>11,598</u>	<u>21,379</u>	<u>754,181</u>	<u>787,158</u>
DEPRECIATION				
As at 1st April 2023	19,267	33,060	151,449	203,776
Charge for year	-	2,774	43,663	46,437
On Disposals	<u>(7,669)</u>	<u>(21,068)</u>	<u>-</u>	<u>(28,737)</u>
As at 31st March 2024	<u>11,598</u>	<u>14,766</u>	<u>195,112</u>	<u>221,476</u>
NET BOOK VALUE				
As at 31st March 2024	<u>-</u>	<u>6,613</u>	<u>559,069</u>	<u>565,682</u>
As at 31st March 2023	<u>13,988</u>	<u>7,694</u>	<u>356,692</u>	<u>378,374</u>

13. INVESTMENTS

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Investment in Subsidiary	<u>1</u>	<u>-</u>

The investment comprises the £1 share capital of Stray Care Services Ltd.

14 STOCK

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Closing Stock	<u>4,464</u>	<u>5,429</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

15 DEBTORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade Debtors	19,232	-
Prepayments	1,647	9,405
Inter-Company Loan - Stray Care Services Ltd	14,329	75
VAT	12,676	1,273
	<u>47,884</u>	<u>10,753</u>

16 CREDITORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	27,917	1,633
PAYE and National Insurance	6,011	4,257
Bounceback Loan	10,000	10,000
Accruals and Deferred Income	5,617	4,760
	<u>49,545</u>	<u>20,650</u>
Amounts due after more than one year:-		
Bounceback Loan	11,667	21,667
	<u>11,667</u>	<u>21,667</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

17 **STATEMENT OF FUNDS**

	<u>Balance</u> <u>1st April</u> <u>2023</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Transfers</u> £	<u>Balance</u> <u>31st March</u> <u>2024</u> £
Unrestricted Funds					
General	531,354	703,673	(490,462)	10,000	754,565
Designated - Contingency and Going Concern Policy	150,000	-	-		150,000
	<u>681,354</u>	<u>703,673</u>	<u>(490,462)</u>	<u>10,000</u>	<u>904,565</u>
Restricted Funds					
<i>Capital Grants:</i>					
Jean Sainsbury Grant	-	10,000	-	(10,000)	-
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
	<u>681,354</u>	<u>713,673</u>	<u>(490,462)</u>	<u>-</u>	<u>904,565</u>

Unrestricted Funds - General

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated (Contingency and Going Concern Policy)

These are unrestricted funds which have been reserved for future unforeseen costs and contingencies.

Restricted Funds

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

The restricted funds received are summarised as follows:

Capital Grants:

Jean Sainsbury

This generous grant helped us fund an acoustic fence, forming part of the new kennel building project.

Transfer Between Funds

£10,000 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

18 INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £500.

19 TAXATION

As a charity, Stray Aid Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

20 ANALYSIS OF NET ASSETS

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	-	565,683	565,683
Current Assets	-	400,094	400,094
Current Liabilities	-	(49,545)	(49,545)
Long Term Liabilities	-	(11,667)	(11,667)
Net Assets at 31st March 2024	<u>-</u>	<u>904,565</u>	<u>904,565</u>

21 RELATED PARTY TRANSACTIONS

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

Stray Care Services Ltd is a wholly owned subsidiary of Stray Aid Ltd, the share capital of which represents the fixed asset investment on the balance sheet. An inter-company loan exists between the two companies and a balance of £14,329 (2023: £75) is outstanding at the year end and is included within debtors.

During the year part-serviced kennels were provided by Stray Aid Ltd, on normal commercial terms, to Stray Care Services Ltd. Income of £157,518 was received in respect of these services, as shown in income from charitable activities.

Also, during the year, donations of £66,002 (2023: £nil) were received by Stray Aid Ltd from Stray Care Services Ltd.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial

22 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
INCOME:				
Donations and Legacies				
Grants	1,000	10,000	11,000	6,795
Donations and Legacies	324,367	-	324,367	122,588
Income from Charitable Activities				
Kennelling Fees	13,421	-	13,421	96,651
Provision of Part-Serviced Kennels	157,518	-	157,518	-
Police Contract	650	-	650	-
Veterinary Fees	840	-	840	2,487
Adoption	53,812	-	53,812	28,895
Fundraising	9,526	-	9,526	40,182
Hand Over	-	-	-	125
Shop Income	131,359	-	131,359	136,648
Other Income				
Pet Plan Insurance Commission	9,265	-	9,265	8,478
Bank Interest and Other Similar Income	1,915	-	1,915	479
TOTAL INCOMING RESOURCES	<u>703,673</u>	<u>10,000</u>	<u>713,673</u>	<u>443,328</u>
EXPENDITURE:				
Cost of Raising Funds				
Veterinary Care	32,510	-	32,510	32,755
Veterinary Care - Directors Salary	28,906	-	28,906	23,645
Dog Supplies and External Boarding Fees	6,946	-	6,946	1,817
Animal Transport Fees	-	-	-	690
Waste and Cleaning	2,341	-	2,341	2,526
Fundraising Costs	5,206	-	5,206	3,811
	<u>75,909</u>	<u>-</u>	<u>75,909</u>	<u>65,244</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE *(continued)*
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
EXPENDITURE:				
Expenditure on Charitable Activities				
Wages and Salaries	265,309	-	265,309	173,751
Employers National Insurance	11,311	-	11,311	4,758
Staff Pension Contributions	5,005	-	5,005	2,980
Staff Training	329	-	329	-
Work Clothing	534	-	534	927
Rent and Rates	2,579	-	2,579	1,811
Light and Heat	13,126	-	13,126	7,118
Bond Adjustments	7,200	-	7,200	-
Insurance	4,521	-	4,521	6,346
Motor Expenses	615	-	615	3,215
Repairs and Maintenance	14,392	-	14,392	2,435
Hire of Equipment	1,935	-	1,935	912
Printing, Postage and Stationery	2,461	-	2,461	2,387
Computer and IT Costs	4,100	-	4,100	3,804
Advertising	-	-	-	386
Telephone	2,927	-	2,927	2,473
Gain on Disposal of Tangible Assets	(1,512)	-	(1,512)	-
Depreciation	46,437	-	46,437	21,628
Cleaning	4,013	-	4,013	17,180
Sundry Expenses	1,198	-	1,198	1,211
Professional Subscriptions	2,638	-	2,638	2,294
Accountancy Fees	3,102	-	3,102	3,440
Bank Loan Interest	682	-	682	1,880
Irrecoverable VAT	(32,190)	-	(32,190)	10,331
	<u>360,712</u>	<u>-</u>	<u>360,712</u>	<u>271,267</u>
Finance Charges				
Bank Charges	2,379	-	2,379	1,951
Shop Expenditure				
Rent and Rates	38,558	-	38,558	33,454
Light and Heat	2,960	-	2,960	2,149
Insurance	934	-	934	175
Sundries	20	-	20	20
	<u>42,472</u>	<u>-</u>	<u>42,472</u>	<u>35,798</u>
Governance Costs				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	8,490	-	8,490	-
	<u>8,990</u>	<u>-</u>	<u>8,990</u>	<u>500</u>
TOTAL RESOURCES EXPENDED	<u>490,462</u>	<u>-</u>	<u>490,462</u>	<u>374,760</u>
NET SURPLUS	<u>213,211</u>	<u>10,000</u>	<u>223,211</u>	<u>68,568</u>

STRAY AID LTD

England & Wales - Charity number 1117372

Accounts



COMPANY REGISTRATION NUMBER 05926205
REGISTERED CHARITY NUMBER 1117372



THE NORTH EAST DOGS & CATS HOME

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2023

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MARCH 2023

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STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2023 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword

Coming out of the covid pandemic and into very uncertain economic times has brought many challenges to the world of Animal Welfare. The pet population grew by over 3 million during covid and the aftermath has seen a big demand for space in rescue centres as people's lives return to normal. The board of trustees remain extremely grateful to the many supporters whose donations help the charity to continue it's vital work, offering a lifeline to hundreds of animals in need across the North East of England.

Our Purposes and Activities

Purpose

The objects of the charity are for the benefit of the public to provide and maintain rescue homes or other facilities for the reception, care and treatment of stray and abandoned dogs and unwanted cats in need of care and attention.

Stray Aid Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs put to sleep by re-homing them. This is achieved by taking care of the dogs welfare by providing a secure and safe environment until such times as they can be re-homed.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have 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 that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's 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.

The Focus of our Work

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Our Purposes and Activities *(continued)*

The Focus of our Work *(continued)*

- Rescuing and re-homing a substantial number of cats and stray dogs.
- Promoting the issues and problems concerning cats and stray dogs and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook and Twitter to raise the profile of the charity.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

Who Used and Benefitted from Our Services?

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at www.strayaid.org.uk.

Achievements and Performance

The charity continues to thrive and is pleased with the progress it has made during a year that has seen the UK in the midst of economic uncertainty. Undoubtedly, this has been a difficult year for many charities and Stray Aid appreciates how fortunate we are to have such loyal and generous supporters who continue to donate and raise funds for the charity.

As the North East Dogs & Cats Home, we are proud to have helped 731 dogs and 37 cats this year.

This year we have completed a substantial refurbishment of a substandard kennel block. The newly refurbished kennels provide eight brand new kennels with heated inside sleeping areas and adjoining day runs. These kennels provide a vastly improved standard of accommodation for our dogs.

Our vets have provided essential treatment for some very distressing cases of neglect. Some of these are the result of wanton neglect, others are often the result of conditions which have been left untreated and have developed into conditions which now require much more in depth and sometimes invasive treatment. Our veterinary team work hard to ensure that all animals in our care receive the treatment they need.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Achievements and Performance *(continued)*

Community fundraising has remained difficult in the aftermath of the pandemic and economic uncertainty. Whilst income generation is challenging, our team have still managed to connect with the local community at a number of fundraising events across the region. We had our first Great North Run Team this year, with 15 runners raising over £7,000 for the charity. Our digital fundraising is growing and is providing a vital income as well as helping us to reach a new generation of supporters.

Our charity shops have been able to open fully again and with the introduction of online sales, they are a valuable source of income generation. We could not operate our shops without the fantastic team of dedicated volunteers who give their time to help the charity. The shops also provide a link to our local communities and help to connect the charity with a diverse audience.

We are also proud to attend schools and children's groups to educate the younger generation around caring for and respecting animals. We hope that with education, we are making a small contribution towards reducing animal cruelty and neglect in the future.

Financial Review

The charity reports a surplus for the year of £68,568.

Principal Funding Sources

One of the main sources of income for the charity was donations and legacies. The trustees would like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are so grateful for.

Kennelling fees also provided a substantial amount of income for the charity.

Charity shops income continues to increase, bolstered by the introduction of online sales.

Fundraising activities slowly recommenced and the charity is working on increasing income from fundraising activities.

Cost Analysis

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £374,760 compared to £303,284 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs, maintenance and cleaning. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs, maintenance and cleaning costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

With the exception of wages and salaries, which have increased as our team has expanded and has been rewarded with pay rises for their continued hard work, costs on the whole remain comparable with those incurred in the prior year.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Financial Review *(continued)*

Investment Powers and Policy *(continued)*

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Ltd. It is the policy of Stray Aid Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £150,000 is required to allow them to continue to operate should the charity receive no further income. This amount is designated within the charity's unrestricted reserves.

Plans for Future Periods

We are seeing a concerning change in the type of dogs being presented to kennels. There has been a significant increase in the number of large bull breeds and guarding breeds displaying challenging behaviour, which pose challenges to the kennels. To accommodate this, we plan to replace some of our oldest kennels with new, high specification, larger kennels. The new kennels will allow us to safely accommodate these dogs, whilst ensuring their welfare and living conditions are of a good standard.

The charity plans to relaunch 'Team Safe' with a new and exciting opportunity to join 'Friends of Stray Aid'. We want to build a rewarding way for supporters to help Stray Aid which reflects our gratitude and appreciation. Building regular donations is a vital source of income, especially in these challenging times where financial pressures are high.

We will continue to grow our income streams so that we can provide the best care possible to the animals in our care and keep improving the standard of accommodation we provide.

Improving the quality of care our animals receive is important to us and we continue to look at ways we can improve our kennel enrichment.

We look to grow the size of our Great North Run Team and encourage supporters of all abilities to take part and raise vital life saving funds for the animals.

The charity will continue to rescue, reunite and rehome as many dogs as possible whilst helping cats in need to find new homes.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and dedication over this and previous years, who truly contribute greatly to the work of the charity.

We remain indebted to organisations who have awarded us grants and hope that the successful way we have utilised these monies will encourage these funders to continue with their support.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Reference and Administrative Details

<i>Charity Name:</i>	Stray Aid Ltd
<i>Charity Registration Number:</i>	1117372
<i>Company Registration Number:</i>	05926205
<i>Registered Office and Operational Address:</i>	Stray Aid Dog's & Cats Home Coxhoe Durham DH6 4EL
<i>Bankers :</i>	Lloyds TSB Skinnergate Branch Darlington County Durham DL3 7ND
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

<i>Elected Trustees:</i>	<i>Resigned</i>
Mrs S. Bielby	
Miss S. Vout	
D. A. Clarke	
Cllr J. Blakey	
Prof S. E. Corbridge	20.11.22
M. Owens	
Mrs A. R. Dickson	

Structure, Governance and Management

Governing Document

Stray Aid Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management *(continued)*

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Trustee Selection

Trustees are not actively sought as Stray Aid Ltd is content with the number of Trustees it has. Should a potential trustee approach Stray Aid Ltd or if Stray Aid Ltd wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management *(continued)*

Pay Policy for Senior Staff

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Ltd.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Stray Aid Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period.

In preparing the financial statements, the trustees are required to:

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

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

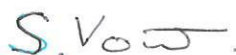
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 5th November 2023 and signed on its behalf by:



.....
 MISS S. VOUT
 Trustee



.....
 MRS S. BIELBY
 Trustee

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

I report on the financial statements of the charity for the year ended 31st March 2023, which are set out on pages 10 to 21.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street
 North Shields
 Tyne & Wear
 NE30 1AY



E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner

CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 5th November 2023

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2023 £</u>	<u>2022 £</u>
INCOME:					
Donations and Legacies	3	124,383	5,000	129,383	143,418
Income from Charitable Activities	4	304,988	-	304,988	280,892
Other Income	5	8,957	-	8,957	7,372
TOTAL INCOMING RESOURCES		<u>438,328</u>	<u>5,000</u>	<u>443,328</u>	<u>431,682</u>
EXPENDITURE:					
Cost of Raising Funds	6	60,244	5,000	65,244	55,334
		<u>60,244</u>	<u>5,000</u>	<u>65,244</u>	<u>55,334</u>
Charitable Activities:					
Expenditure on Charitable Activities	7	273,718	-	273,718	213,985
Shop Expenditure	8	35,798	-	35,798	33,965
		<u>309,516</u>	<u>-</u>	<u>309,516</u>	<u>247,950</u>
TOTAL EXPENDITURE		<u>369,760</u>	<u>5,000</u>	<u>374,760</u>	<u>303,284</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		<u>68,568</u>	<u>-</u>	<u>68,568</u>	<u>128,398</u>
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST APRIL 2022	16	612,786	-	612,786	484,388
SURPLUS FOR THE YEAR		68,568	-	68,568	128,398
CLOSING FUNDS AT 31ST MARCH 2023	16	<u>681,354</u>	<u>-</u>	<u>681,354</u>	<u>612,786</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MARCH 2023

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		378,374		309,346
CURRENT ASSETS					
Stock	13	5,429		4,469	
Debtors	14	10,753		8,359	
Cash at Bank and in Hand		329,115		416,870	
		<u>345,297</u>		<u>429,698</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>20,650</u>		<u>24,182</u>	
NET CURRENT ASSETS			<u>324,647</u>		<u>405,516</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			703,021		714,862
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	15		(21,667)		(102,076)
NET ASSETS			<u><u>681,354</u></u>		<u><u>612,786</u></u>
CAPITAL					
Unrestricted Funds - General	16		531,354		442,451
Unrestricted Funds - Designated	16		150,000		170,335
Restricted Funds	16		-		-
			<u><u>681,354</u></u>		<u><u>612,786</u></u>

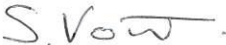
These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2023 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 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 were approved by the board of directors and authorised for issue on 5th November 2023 and are signed on behalf of the board by:



.....
MISS S. VOUT
Trustee



.....
MRS S. BIELBY
Trustee

Registration Number: 05926205

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity 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.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

e) Fund Accounting (continued)

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES *(continued)*

j) Tangible Fixed Assets and Restricted Funds

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit accounts.

n) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. LEGAL STATUS

Stray Aid Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	1,795	5,000	6,795	11,195
Donations and Legacies	122,588	-	122,588	113,840
Local Authority Grants	-	-	-	17,338
HMRC CJRS Grants	-	-	-	1,045
	<u>124,383</u>	<u>5,000</u>	<u>129,383</u>	<u>143,418</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	96,651	-	96,651	108,377
Veterinary Fees	2,487	-	2,487	2,042
Adoption	28,895	-	28,895	31,965
Fundraising	40,182	-	40,182	33,252
Hand Over	125	-	125	917
Shop Income	136,648	-	136,648	104,339
	<u>304,988</u>	<u>-</u>	<u>304,988</u>	<u>280,892</u>

5. OTHER INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	8,478	-	8,478	7,345
Bank Interest and Other Similar Income	479	-	479	27
	<u>8,957</u>	<u>-</u>	<u>8,957</u>	<u>7,372</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	27,755	5,000	32,755	28,204
Veterinary Care Director's Salary	23,645	-	23,645	20,241
Dog Supplies and External Boarding Fees	1,817	-	1,817	1,338
Animal Transport Fees	690	-	690	1,115
Waste Disposal	2,526	-	2,526	1,956
Fundraising Costs	3,811	-	3,811	2,480
	<u>60,244</u>	<u>5,000</u>	<u>65,244</u>	<u>55,334</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	173,751	-	173,751	137,168
Employers National Insurance	4,758	-	4,758	3,457
Staff Pension Contributions	2,980	-	2,980	2,371
Staff Training	-	-	-	30
Work Clothing	927	-	927	383
Water Rates	1,811	-	1,811	1,989
Light and Heat	7,118	-	7,118	7,715
Insurance	6,346	-	6,346	6,369
Motor Expenses	3,215	-	3,215	3,042
Repairs and Maintenance	2,435	-	2,435	6,275
Hire of Equipment	912	-	912	839
Printing, Postage and Stationery	2,387	-	2,387	783
Computer and IT Costs	3,804	-	3,804	3,812
Advertising	386	-	386	882
Telephone	2,473	-	2,473	2,151
Depreciation	21,628	-	21,628	16,953
Cleaning	17,180	-	17,180	13,388
Bank Charges	1,951	-	1,951	2,042
Sundry Expenses	1,211	-	1,211	742
Professional Subscriptions	2,294	-	2,294	6,448
Accountancy Fees	3,440	-	3,440	2,615
Governance Costs (See Note 9)	500	-	500	1,962
Bank Loan Interest	1,880	-	1,880	3,784
Irrecoverable VAT	10,331	-	10,331	7,955
Profit on Sale of Assets	-	-	-	(19,170)
	<u>273,718</u>	<u>-</u>	<u>273,718</u>	<u>213,985</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

8. ANALYSIS OF SHOP EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent and Rates	33,454	-	33,454	31,416
Light and Heat	2,149	-	2,149	2,330
Insurance	175	-	175	199
Sundries	20	-	20	20
	<u>35,798</u>	<u>-</u>	<u>35,798</u>	<u>33,965</u>

9. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	-	-	-	1,462
	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,962</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>TOTAL</u>	<u>2022</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	204,496	-	204,496	169,001
Benefits in Kind	1,163	-	1,163	618
Employer National Insurance Contributions	6,743	-	6,743	5,414
Employer Pension Contributions	3,528	-	3,528	2,952
	<u>215,930</u>	<u>-</u>	<u>215,930</u>	<u>177,985</u>

No employees had employee benefits in excess of £60,000 (2022: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2022: £nil) nor were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil), with the exception of the veterinary director/trustee who received employee benefits of £22,496 (2022: £19,150).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

11. STAFF NUMBERS

The average number of persons employed by the company during the year, including the directors, was as follows:

	<u>2023</u> <u>Number</u>	<u>2022</u> <u>Number</u>
Number of Employees	12	11

12. TANGIBLE FIXED ASSETS

	<u>Motor</u> <u>Vehicles</u> <u>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Buildings &</u> <u>Kennels</u> <u>£</u>	<u>Total</u> <u>£</u>
COST				
As at 1st April 2022	33,255	40,098	418,141	491,494
Additions	-	656	90,000	90,656
Disposals	-	-	-	-
As at 31st March 2023	<u>33,255</u>	<u>40,754</u>	<u>508,141</u>	<u>582,150</u>
DEPRECIATION				
As at 1st April 2022	13,853	30,643	137,652	182,148
Charge for year	5,414	2,417	13,797	21,628
On Disposals	-	-	-	-
As at 31st March 2023	<u>19,267</u>	<u>33,060</u>	<u>151,449</u>	<u>203,776</u>
NET BOOK VALUE				
As at 31st March 2023	<u>13,988</u>	<u>7,694</u>	<u>356,692</u>	<u>378,374</u>
As at 31st March 2022	<u>19,402</u>	<u>9,455</u>	<u>280,489</u>	<u>309,346</u>

13. STOCK

	<u>2023</u>	<u>2022</u>
Closing Stock	<u>5,429</u>	<u>4,469</u>

14. DEBTORS

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Prepayments	9,405	8,359
Other debtor	75	-
VAT	1,273	-
	<u>10,753</u>	<u>8,359</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

15. **CREDITORS**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	1,633	3,241
PAYE and National Insurance	4,257	2,932
VAT	-	2,317
Bank Mortgage	-	2,700
Bounceback Loan	10,000	10,020
Accruals and Deferred Income	4,760	2,972
	<u>20,650</u>	<u>24,182</u>
Amounts due after more than one year:-		
Bank Mortgage	-	70,429
Bounceback Loan	21,667	31,647
	<u>21,667</u>	<u>102,076</u>

16. **STATEMENT OF FUNDS**

	<u>Balance</u>				<u>Balance</u>
	<u>1st April</u>	<u>Income</u>	<u>Expended</u>	<u>Transfers</u>	<u>31st March</u>
	<u>2022</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds					
General	442,451	438,328	(369,760)	20,335	531,354
Designated - Site Development	20,335	-	-	(20,335)	-
Designated - Contingency and Going Concern Policy	150,000	-	-		150,000
	<u>612,786</u>	<u>438,328</u>	<u>(369,760)</u>	<u>-</u>	<u>681,354</u>
Restricted Funds					
Revenue Grants:					
The Petplan Grant	-	5,000	(5,000)	-	-
	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	<u>612,786</u>	<u>443,328</u>	<u>(374,760)</u>	<u>-</u>	<u>681,354</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

16. STATEMENT OF FUNDS *(continued)*

Unrestricted Funds - General

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated (Site Development)

These are unrestricted funds to be used for a designated purpose. Fundraising has continued for the development of the site that the charity operates from. Costs amounting to £90,000 have been capitalised this year and a transfer to general funds has been made for £20,335 which has utilised all of the opening designated funds.

Unrestricted Funds - Designated (Contingency and Going Concern Policy)

These are unrestricted funds which have been reserved for future unforeseen costs and contingencies.

Restricted Funds

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

The restricted funds received are summarised as follows:

Revenue Grants:

The Petplan Charitable Trust
Grant

This generous grant helped us look after and find forever homes
for those dogs and cats in our care.

17. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £500.

18. TAXATION

As a charity, Stray Aid Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

19. ANALYSIS OF NET ASSETS

	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Tangible Fixed Assets	-	378,374	378,374
Current Assets	-	345,297	345,297
Current Liabilities	-	(20,650)	(20,650)
Long Term Liabilities	-	(21,667)	(21,667)
Net Assets at 31st March 2023	<u>-</u>	<u>681,354</u>	<u>681,354</u>

20. RELATED PARTY TRANSACTIONS

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

21. ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>
INCOME:				
Donations and Legacies				
Grants	1,795	5,000	6,795	11,195
Donations and Legacies	122,588	-	122,588	113,840
Local Authority Grants	-	-	-	17,338
HMRC CJRS Grants	-	-	-	1,045
Income from Charitable Activities				
Kennelling Fees	96,651	-	96,651	108,377
Veterinary Fees	2,487	-	2,487	2,042
Adoption	28,895	-	28,895	31,965
Fundraising	40,182	-	40,182	33,252
Hand Over	125	-	125	917
Shop Income	136,648	-	136,648	104,339
Other Income				
Pet Plan Insurance Commission	8,478	-	8,478	7,345
Bank Interest and Other Similar Income	479	-	479	27
TOTAL INCOMING RESOURCES	<u>438,328</u>	<u>5,000</u>	<u>443,328</u>	<u>431,682</u>
EXPENDITURE:				
Cost of Raising Funds				
Veterinary Care	27,755	5,000	32,755	28,204
Veterinary Care - Directors Salary	23,645	-	23,645	20,241
Dog Supplies and External Boarding Fees	1,817	-	1,817	1,338
Animal Transport Fees	690	-	690	1,115
Waste and Cleaning	2,526	-	2,526	1,956
Fundraising Costs	3,811	-	3,811	2,480
	<u>60,244</u>	<u>5,000</u>	<u>65,244</u>	<u>55,334</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE *(continued)*
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>
EXPENDITURE:				
Expenditure on Charitable Activities				
Wages and Salaries	173,751	-	173,751	137,168
Employers National Insurance	4,758	-	4,758	3,457
Staff Pension Contributions	2,980	-	2,980	2,371
Staff Training	-	-	-	30
Work Clothing	927	-	927	383
Rent and Rates	1,811	-	1,811	1,989
Light and Heat	7,118	-	7,118	7,715
Insurance	6,346	-	6,346	6,369
Motor Expenses	3,215	-	3,215	3,042
Repairs and Maintenance	2,435	-	2,435	6,275
Hire of Equipment	912	-	912	839
Printing, Postage and Stationery	2,387	-	2,387	783
Computer and IT Costs	3,804	-	3,804	3,812
Advertising	386	-	386	882
Telephone	2,473	-	2,473	2,151
Depreciation	21,628	-	21,628	16,953
Cleaning	17,180	-	17,180	13,388
Sundry Expenses	1,211	-	1,211	742
Professional Subscriptions	2,294	-	2,294	6,448
Accountancy Fees	3,440	-	3,440	2,615
Bank Loan Interest	1,880	-	1,880	3,784
Irrecoverable VAT	10,331	-	10,331	7,955
Profit on Sale of Assets	-	-	-	(19,170)
	<u>271,267</u>	<u>-</u>	<u>271,267</u>	<u>209,981</u>
Finance Charges				
Bank Charges	1,951	-	1,951	2,042
Shop Expenditure				
Rent and Rates	33,454	-	33,454	31,416
Light and Heat	2,149	-	2,149	2,330
Insurance	175	-	175	199
Sundries	20	-	20	20
	<u>35,798</u>	<u>-</u>	<u>35,798</u>	<u>33,965</u>
Governance Costs				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	-	-	-	1,462
	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,962</u>
TOTAL RESOURCES EXPENDED	<u>369,760</u>	<u>5,000</u>	<u>374,760</u>	<u>303,284</u>
NET SURPLUS	<u>68,568</u>	<u>-</u>	<u>68,568</u>	<u>128,398</u>

STRAY AID LTD

England & Wales - Charity number 1117372

Accounts



COMPANY REGISTRATION NUMBER 05926205
REGISTERED CHARITY NUMBER 1117372



THE NORTH EAST DOGS & CATS HOME

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2022

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MARCH 2022

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STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2022 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Foreword

Following the government announcement that rehoming appointments could recommence from April 2021, the charity began operating in the new 'post Covid' era. Whilst many operational changes were made during the pandemic, some for the better and some enforced, the charity and its trustees, staff and volunteers looked forward to progressing the development of the charity once again. The board of trustees, as always, would like to extend their thanks to the supporters of the charity and look forward to working with everyone once again.

Our Purposes and Activities

Purpose

The objects of the charity are for the benefit of the public to provide and maintain rescue homes or other facilities for the reception, care and treatment of stray and abandoned dogs and unwanted cats in need of care and attention.

Stray Aid Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs put to sleep by re-homing them. This is achieved by taking care of the dogs welfare by providing a secure and safe environment until such times as they can be re-homed.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have 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 that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's 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.

The Focus of our Work

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Our Purposes and Activities *(continued)*

The Focus of our Work *(continued)*

- Rescuing and re-homing a substantial number of cats and stray dogs.
- Promoting the issues and problems concerning cats and stray dogs and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook and Twitter to raise the profile of the charity.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

Who Used and Benefitted from Our Services?

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at www.strayaid.org.uk.

Achievements and Performance

The charity continues to thrive and is pleased with the progress it has made following the pandemic and the overhaul of its website. Undoubtedly it has been a very difficult time for all charitable organisations but Stray Aid has been fortunate to continue to receive very generous donations from its loyal supporters.

The charity has been operational for over 15 years now and as a consequence decided to give the brand a refresh and update its strapline. Although the charity is still very much “A Stray Dog’s Best Friend”, as it continues to grow and help even more animals in new ways and reach even more communities across the North East, a change was needed. The brand-new strapline of “The North East Dogs & Cats Home” has been designed to reflect the role our vital work plays across so many communities throughout the region.

Stray Aid continues to promote responsible pet ownership using Animal Welfare Champions to reach out and promote responsible pet ownership within their communities. The charity is delighted to announce that dart legends Bob Anderson and Bobby George continue to be Animal Welfare Champions.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Achievements and Performance *(continued)*

The charity also promoted and supported National Cat day and International Dog day.

The pandemic also affected the charity's ability to fundraise with supermarkets and other organisations now being extremely cautious about outside fundraisers coming to their premises. With this in mind, the charity made the decision to join the Chartered Institute of Fundraising. This organisation takes into account that small charities like Stray Aid, in common with the whole of the UK charity sector, have been hit hard by the coronavirus crisis, and face an uphill struggle to balance the increasing demands on our services with a decrease in funding and staff capacity. While the smaller charities face many of the same challenges as larger organisations, they often have a limited budget available for training and development.

The charity did however have some smaller fundraising events during the year. It was extremely pleased to be able to hold a disco for its 15th anniversary and its charity Christmas raffle was also a huge success. It also asked its supporters to donate to the charity rather than sending Christmas cards.

The charity shops were able to reopen once again in April 2021, much to the relief of the charity. Income from the shops provides a vital source of income to the charity. Betty Priestley, who helped set up the charity's first shop celebrated her 90th birthday volunteering behind the counter!

Financial Review

The charity reports a surplus for the year of £128,398.

Principal Funding Sources

One of the main sources of income for the charity was donations and legacies. The trustees would like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are so grateful for.

Kennelling fees also provided a substantial amount of income for the charity.

The reopening of the charity shops saw income from this source increasing back to pre pandemic levels.

Fundraising activities slowly recommenced and the charity is working on increasing income from fundraising activities.

Cost Analysis

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £303,284 compared to £306,473 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs and maintenance. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs and maintenance costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

On the whole, costs remain comparable with those incurred in the prior year.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Financial Review *(continued)*

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Ltd. It is the policy of Stray Aid Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £150,000 is required to allow them to continue to operate should the charity receive no further income. This amount is designated within the charity's unrestricted reserves.

Plans for Future Periods

The charity is hopeful that it can start to further develop the site from which it operates from. Ideas include a new kennel block, a green energy centre, a barn and a night drop off kennel. The charity continues to fundraise, apply for grants and ask for donations to allow this to happen. The impacts of Covid-19 and Brexit have delayed any developments or work being carried out.

The charity, via its website continues to promote the use of 'Give as you Live' which is an easy and free way of making your online shopping count by giving a donation to the charity whilst doing your online shopping. The charity will use this and other methods to continue tirelessly raising money to allow it to develop and grow.

The 'SAFE Pet Scheme' will continue to be promoted to allow it to expand further and the Animal Welfare Champions will promote and raise awareness of the charity.

The charity will also continue to rescue, reunite and rehome as many dogs as possible.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and effort over this and previous years who truly contribute greatly to the work of the charity.

We are also indebted to organisations who have awarded us grants and hope that the successful way we utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

Charity Name: Stray Aid Ltd

Charity Registration Number: 1117372

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Reference and Administrative Details *(continued)*

<i>Company Registration Number:</i>	05926205
<i>Registered Office and Operational Address:</i>	Stray Aid Dog's & Cats Home Coxhoe Durham DH6 4EL
<i>Bankers :</i>	Lloyds TSB Skinnergate Branch Darlington County Durham DL3 7ND
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

<i>Elected Trustees:</i>	<u><i>Resigned</i></u>	<u><i>Appointed</i></u>
Mrs S. Bielby		
Miss S. Vout		
D. A. Clarke		
Cllr J. Blakey		
Prof S. E. Corbridge		
M. Owens		
Mrs A. R. Dickson		
Ms V. J. Royal	24.10.21	28.04.21

Structure, Governance and Management

Governing Document

Stray Aid Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management *(continued)*

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Trustee Selection

Trustees are not actively sought as Stray Aid Ltd is content with the number of Trustees it has. Should a potential trustee approach Stray Aid Ltd or if Stray Aid Ltd wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management *(continued)*

Pay Policy for Senior Staff

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Ltd.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Stray Aid Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period.

In preparing the financial statements, the trustees are required to:

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

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

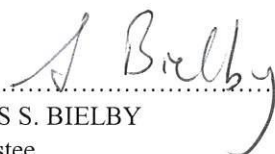
Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 13th November 2022 and signed on its behalf by:



.....
MISS S. VOUT
Trustee



.....
MRS S. BIELBY
Trustee

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

I report on the financial statements of the charity for the year ended 31st March 2022, which are set out on pages 10 to 21.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street
 North Shields
 Tyne & Wear
 NE30 1AY



E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner

CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 13th November 2022

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2022 £</u>	<u>2021 £</u>
INCOME:					
Donations and Legacies	3	133,418	10,000	143,418	256,810
Income from Charitable Activities	4	280,892	-	280,892	134,780
Other Income	5	7,372	-	7,372	7,564
TOTAL INCOMING RESOURCES		<u>421,682</u>	<u>10,000</u>	<u>431,682</u>	<u>399,154</u>
EXPENDITURE:					
Cost of Raising Funds	6	45,334	10,000	55,334	48,226
		<u>45,334</u>	<u>10,000</u>	<u>55,334</u>	<u>48,226</u>
Charitable Activities:					
Expenditure on Charitable Activities	7	213,985	-	213,985	238,993
Shop Expenditure	8	33,965	-	33,965	27,727
		<u>247,950</u>	<u>-</u>	<u>247,950</u>	<u>266,720</u>
TOTAL EXPENDITURE		<u>293,284</u>	<u>10,000</u>	<u>303,284</u>	<u>314,946</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		<u>128,398</u>	<u>-</u>	<u>128,398</u>	<u>84,208</u>
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST APRIL 2021	16	484,388	-	484,388	400,180
SURPLUS FOR THE YEAR		128,398	-	128,398	84,208
CLOSING FUNDS AT 31ST MARCH 2022	16	<u>612,786</u>	<u>-</u>	<u>612,786</u>	<u>484,388</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MARCH 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		309,346		272,501
CURRENT ASSETS					
Stock	13	4,469		4,393	
Debtors	14	8,359		16,143	
Cash at Bank and in Hand		416,870		348,676	
		<u>429,698</u>		<u>369,212</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>24,182</u>		<u>44,244</u>	
NET CURRENT ASSETS			<u>405,516</u>		<u>324,968</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			714,862		597,469
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	15		(102,076)		(113,081)
NET ASSETS			<u><u>612,786</u></u>		<u><u>484,388</u></u>
CAPITAL					
Unrestricted Funds - General	16		442,451		434,388
Unrestricted Funds - Designated	16		170,335		50,000
Restricted Funds	16		-		-
			<u><u>612,786</u></u>		<u><u>484,388</u></u>


These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2022 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 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 were approved by the board of directors and authorised for issue on 13th November 2022 and are signed on behalf of the board by:



 MISS S. VOUT
 Trustee



 MRS S. BIELBY
 Trustee

Registration Number: 05926205

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have considered the impact of Covid-19 and the financial assistance received when reaching this judgement. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity 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.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

e) Fund Accounting (continued)

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES *(continued)*

j) Tangible Fixed Assets and Restricted Funds

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. LEGAL STATUS

Stray Aid Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

3. DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	1,195	10,000	11,195	11,308
Donations and Legacies	113,840	-	113,840	115,635
Local Authority Grants	17,338	-	17,338	121,223
HMRC CJRS Grants	1,045	-	1,045	8,644
	<u>133,418</u>	<u>10,000</u>	<u>143,418</u>	<u>256,810</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	108,377	-	108,377	38,876
Veterinary Fees	2,042	-	2,042	12,515
Adoption	31,965	-	31,965	23,725
Fundraising	33,252	-	33,252	35,600
Hand Over	917	-	917	1,317
Shop Income	104,339	-	104,339	22,747
	<u>280,892</u>	<u>-</u>	<u>280,892</u>	<u>134,780</u>

5. OTHER INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	7,345	-	7,345	7,514
Bank Interest and Other Similar Income	27	-	27	50
	<u>7,372</u>	<u>-</u>	<u>7,372</u>	<u>7,564</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	18,204	10,000	28,204	24,941
Veterinary Care Director's Salary	20,241	-	20,241	18,168
Dog Supplies and External Boarding Fees	1,338	-	1,338	838
Animal Transport Fees	1,115	-	1,115	1,055
Waste Disposal	1,956	-	1,956	2,465
Fundraising Costs	2,480	-	2,480	759
	<u>45,334</u>	<u>10,000</u>	<u>55,334</u>	<u>48,226</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	137,168	-	137,168	125,938
Employers National Insurance	3,457	-	3,457	2,974
Staff Pension Contributions	2,371	-	2,371	1,898
Staff Training	30	-	30	250
Work Clothing	383	-	383	601
Water Rates	1,989	-	1,989	1,975
Light and Heat	7,715	-	7,715	7,044
Insurance	6,369	-	6,369	5,823
Motor Expenses	3,042	-	3,042	1,871
Repairs and Maintenance	6,275	-	6,275	28,842
Hire of Equipment	839	-	839	383
Printing, Postage and Stationery	783	-	783	970
Computer and IT Costs	3,812	-	3,812	4,811
Advertising	882	-	882	420
Telephone	2,151	-	2,151	2,689
Depreciation	16,953	-	16,953	19,638
Cleaning	13,388	-	13,388	7,168
Bank Charges	2,042	-	2,042	1,007
Sundry Expenses	742	-	742	1,708
Refreshments	-	-	-	272
Professional Subscriptions	6,448	-	6,448	6,960
Accountancy Fees	2,615	-	2,615	2,490
Governance Costs (See Note 9)	1,962	-	1,962	1,501
Bank Loan Interest	3,784	-	3,784	3,526
Irrecoverable VAT	7,955	-	7,955	8,473
Profit on Sale of Assets	(19,170)	-	(19,170)	(239)
	<u>213,985</u>	<u>-</u>	<u>213,985</u>	<u>238,993</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

8. ANALYSIS OF SHOP EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent and Rates	31,416	-	31,416	25,304
Light and Heat	2,330	-	2,330	2,127
Insurance	199	-	199	196
Sundries	20	-	20	100
	<u>33,965</u>	<u>-</u>	<u>33,965</u>	<u>27,727</u>

9. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	1,462	-	1,462	1,001
	<u>1,962</u>	<u>-</u>	<u>1,962</u>	<u>1,501</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	169,001	-	169,001	155,815
Benefits in Kind	618	-	618	1,582
Employer National Insurance Contributions	5,414	-	5,414	3,814
Employer Pension Contributions	2,952	-	2,952	2,420
	<u>177,985</u>	<u>-</u>	<u>177,985</u>	<u>163,631</u>

No employees had employee benefits in excess of £60,000 (2021: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2021: £nil) nor were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil), with the exception of the veterinary director/trustee who received employee benefits of £19,150 (2021: £18,859).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

11. STAFF NUMBERS

The average number of persons employed by the company during the year, including the directors, was as follows:

	<u>2022</u> <u>Number</u>	<u>2021</u> <u>Number</u>
Number of Employees	<u>11</u>	<u>12</u>

12. TANGIBLE FIXED ASSETS

	<u>Motor</u> <u>Vehicles</u> <u>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Buildings &</u> <u>Kennels</u> <u>£</u>	<u>Total</u> <u>£</u>
COST				
As at 1st April 2021	40,620	37,623	388,476	466,719
Additions	21,658	2,475	29,665	53,798
Disposals	(29,023)	-	-	(29,023)
As at 31st March 2022	<u>33,255</u>	<u>40,098</u>	<u>418,141</u>	<u>491,494</u>
DEPRECIATION				
As at 1st April 2021	39,652	27,761	126,805	194,218
Charge for year	3,224	2,882	10,847	16,953
On Disposals	(29,023)	-	-	(29,023)
As at 31st March 2022	<u>13,853</u>	<u>30,643</u>	<u>137,652</u>	<u>182,148</u>
NET BOOK VALUE				
As at 31st March 2022	<u>19,402</u>	<u>9,455</u>	<u>280,489</u>	<u>309,346</u>
As at 31st March 2021	<u>968</u>	<u>9,862</u>	<u>261,671</u>	<u>272,501</u>

13. STOCK

	<u>2022</u>	<u>2021</u>
Closing Stock	<u>4,469</u>	<u>4,393</u>

14. DEBTORS

	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Prepayments	8,359	8,702
VAT	-	7,441
	<u>8,359</u>	<u>16,143</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

15. CREDITORS

	<u>2022</u> £	<u>2021</u> £
Amounts due within one year:-		
Trade Creditors	3,241	1,546
PAYE and National Insurance	2,932	1,590
VAT	2,317	-
Bank Mortgage	2,700	2,640
Bounceback Loan	10,020	10,000
Accruals and Deferred Income	2,972	28,014
Other Creditors	-	454
	<u>24,182</u>	<u>44,244</u>
Amounts due after more than one year:-		
Bank Mortgage	70,429	73,081
Bounceback Loan	31,647	40,000
	<u>102,076</u>	<u>113,081</u>

The bank mortgage is secured against the assets of the charity.

16. STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2021</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Transfers</u> £	<u>Balance</u> <u>31st March</u> <u>2022</u> £
Unrestricted Funds					
General	434,388	421,682	(293,284)	(120,335)	442,451
Designated - Site Development	50,000	-	-	(29,665)	20,335
Designated - Contingency and Going Concern Policy	-	-	-	150,000	150,000
	<u>484,388</u>	<u>421,682</u>	<u>(293,284)</u>	<u>-</u>	<u>612,786</u>
Restricted Funds					
Revenue Grants:					
The Jean Sainsbury Animal Welfare Trust	-	10,000	(10,000)	-	-
	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
	<u>484,388</u>	<u>431,682</u>	<u>(303,284)</u>	<u>-</u>	<u>612,786</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

16. STATEMENT OF FUNDS (continued)

Unrestricted Funds - General

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated (Site Development)

These are unrestricted funds to be used for a designated purpose. Fundraising has continued for the development of the site that the charity operates from. Costs amounting to £29,665 have been capitalised this year and a transfer to general funds has been made for £29,665.

Unrestricted Funds - Designated (Contingency and Going Concern Policy)

These are unrestricted funds which have been reserved for future unforeseen costs and contingencies.

Restricted Funds

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

The restricted funds received are summarised as follows:

Revenue Grants:

The Jean Sainsbury Animal Welfare Trust

This generous grant helped cover 1/3 of the veterinary costs for our dogs and cats over the past over a 5 month period. This included: 105 neutering's, 227 vaccinations, 248 flea and worm treatments, 45 microchips implanted, 98 dental treatments, and 104 nail clips, as well as 96 other procedures, such as removing potentially harmful lumps and bumps.

17. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £500.

18. TAXATION

As a charity, Stray Aid Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

19. ANALYSIS OF NET ASSETS

	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Tangible Fixed Assets	-	309,346	309,346
Current Assets	-	429,698	429,698
Current Liabilities	-	(24,182)	(24,182)
Long Term Liabilities	-	(102,076)	(102,076)
Net Assets at 31st March 2022	-	612,786	612,786

20. RELATED PARTY TRANSACTIONS

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

21 ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
INCOME:				
Donations and Legacies				
Grants	1,195	10,000	11,195	11,308
Donations and Legacies	113,840	-	113,840	115,635
Local Authority Grants	17,338	-	17,338	121,223
HMRC CJRS Grants	1,045	-	1,045	8,644
Income from Charitable Activities				
Kennelling Fees	108,377	-	108,377	38,876
Veterinary Fees	2,042	-	2,042	12,515
Adoption	31,965	-	31,965	23,725
Fundraising	33,252	-	33,252	35,600
Hand Over	917	-	917	1,317
Shop Income	104,339	-	104,339	22,747
Other Income				
Pet Plan Insurance Commission	7,345	-	7,345	7,514
Bank Interest and Other Similar Income	27	-	27	50
TOTAL INCOMING RESOURCES	421,682	10,000	431,682	399,154
EXPENDITURE:				
Cost of Raising Funds				
Veterinary Care	18,204	10,000	28,204	24,941
Veterinary Care - Directors Salary	20,241	-	20,241	18,168
Dog Supplies and External Boarding Fees	1,338	-	1,338	838
Animal Transport Fees	1,115	-	1,115	1,055
Waste and Cleaning	1,956	-	1,956	2,465
Fundraising Costs	2,480	-	2,480	759
	45,334	10,000	55,334	48,226

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
EXPENDITURE:				
Expenditure on Charitable Activities				
Wages and Salaries	137,168	-	137,168	125,938
Employers National Insurance	3,457	-	3,457	2,974
Staff Pension Contributions	2,371	-	2,371	1,898
Staff Training	30	-	30	250
Work Clothing	383	-	383	601
Rent and Rates	1,989	-	1,989	1,975
Light and Heat	7,715	-	7,715	7,044
Insurance	6,369	-	6,369	5,823
Motor Expenses	3,042	-	3,042	1,871
Repairs and Maintenance	6,275	-	6,275	28,842
Hire of Equipment	839	-	839	383
Printing, Postage and Stationery	783	-	783	970
Computer and IT Costs	3,812	-	3,812	4,811
Advertising	882	-	882	420
Telephone	2,151	-	2,151	2,689
Depreciation	16,953	-	16,953	19,638
Cleaning	13,388	-	13,388	7,168
Sundry Expenses	742	-	742	1,708
Refreshments	-	-	-	272
Professional Subscriptions	6,448	-	6,448	6,960
Accountancy Fees	2,615	-	2,615	2,490
Bank Loan Interest	3,784	-	3,784	3,526
Irrecoverable VAT	7,955	-	7,955	8,473
Profit on Sale of Assets	(19,170)	-	(19,170)	(239)
	<u>209,981</u>	<u>-</u>	<u>209,981</u>	<u>236,485</u>
Finance Charges				
Bank Charges	<u>2,042</u>	<u>-</u>	<u>2,042</u>	<u>1,007</u>
Shop Expenditure				
Rent and Rates	31,416	-	31,416	25,304
Light and Heat	2,330	-	2,330	2,127
Insurance	199	-	199	196
Sundries	20	-	20	100
	<u>33,965</u>	<u>-</u>	<u>33,965</u>	<u>27,727</u>
Governance Costs				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	1,462	-	1,462	1,001
	<u>1,962</u>	<u>-</u>	<u>1,962</u>	<u>1,501</u>
TOTAL RESOURCES EXPENDED	<u>293,284</u>	<u>10,000</u>	<u>303,284</u>	<u>314,946</u>
NET SURPLUS	<u>128,398</u>	<u>-</u>	<u>128,398</u>	<u>84,208</u>

STRAY AID LTD

England & Wales - Charity number 1117372

Accounts



COMPANY REGISTRATION NUMBER 05926205
REGISTERED CHARITY NUMBER 1117372



STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

31ST MARCH 2021

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 31ST MARCH 2021

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STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Foreword

In common with many charities, Stray Aid Ltd has suffered the consequences of Covid-19. It has had to adapt, change working practices and meet the practical day to day challenges that operating in a pandemic has brought. The board of trustees would like to extend their thanks to the supporters of the charity, who continue without fail, to help to keep the charity operational. The board of trustees look to the future with cautious optimism having adapted in everyway possible to the environment it currently operates in.

Our Purposes and Activities

Purpose

The objects of the charity are for the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Stray Aid Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs and cats put to sleep by re-homing them. This is achieved by taking care of the dogs and cats welfare by providing a secure and safe environment until such times as they can be re-homed.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have 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 that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's 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.

The Focus of our Work

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Our Purposes and Activities *(continued)*

The Focus of our Work *(continued)*

- Rescuing and re-homing a substantial number of stray dogs and cats.
- Promoting the issues and problems concerning stray dogs and cats and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook and Twitter to raise the profile of the charity.

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

Who Used and Benefitted from Our Services?

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at www.strayaid.org.uk.

Achievements and Performance

The charity is extremely pleased with how it has adapted to meet the needs of the stray animals and people wishing to adopt these during the pandemic. As members of the public could no longer just 'pop in' to the rehoming centre, measures were put in place for people to register their interest in animals. The charity website was completely overhauled thanks to Discovery Design to allow people to do this. Virtual home visits took place to assess suitability and then an appropriate time could be arranged to meet the animals. This is something that has worked very well and therefore the charity has continued with this following the lifting of restrictions.

During the pandemic, many people decided they wanted a dog or cat. At Stray Aid promoting responsible pet ownership has always been important but it is so much more vital now. Animal Welfare Champions reach out and promote responsible pet ownership within their communities. The charity is delighted to announce that dart legends Bob Anderson and Bobby George are Animal Welfare Champions.

People selling their goods on eBay can donate some of their sales proceeds to the charity. This has been a welcome boost to the charity's income this year as more people bought and sold on eBay during the pandemic.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Achievements and Performance *(continued)*

The charity successfully launched the Christmas bauble challenge during the year which aimed to get 100 new Team SAFE supporters over the festive period. It also launched its gifts cards which can be used in any of the Stray Aid charity shops.

Boro YouTuber @megan-ashurst visited the Hartlepool charity shop over Christmas 2020 to film her fashion vlog using clothes from the shop. This really helped to promote the stock offered by the charity shops. The charity is also extremely pleased to announce that it now has 5 charity shops across the region.

The charity continues to have partnerships with Pets At Home in Bishop Auckland, Dragonville in Durham and Hartlepool. Stray Aid Ltd also has close friendships the Gilesgate Moor Hotel, Graham S Hall Chartered Surveyors, The Ruell Group Ltd and Durham Farmers Market.

Financial Review

The charity reports a surplus for the year of £84,208.

Principal Funding Sources

The focus of income generation during the year has changed due to the pandemic. The charity was extremely grateful to receive Local Authority grants to help it operate and offer services during the pandemic. It also benefitted from HMRC CJRS grants.

The trustees would also like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are so grateful for.

As the charity shops were closed for large periods of the year, income from these dropped substantially.

Fundraising activities were culled during the year which was a disappointment to the charity following the successes of the prior year. Fundraising remains a priority for the next financial year.

Cost Analysis

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £306,473 compared to £340,606 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs and maintenance. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs and maintenance costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

On the whole, costs remain comparable with those incurred in the prior year.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Financial Review *(continued)*

Reserves Policy and Going Concern

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Ltd. It is the policy of Stray Aid Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £120,000 is required to allow them to continue to operate should the charity receive no further income. This amount is shown within the charity's unrestricted reserves.

Plans for Future Periods

The charity is hopeful that it can start to further develop the site from which it operates from. Ideas include a new kennel block, a green energy centre, a barn and a night drop off kennel. The charity continues to fundraise, apply for grants and ask for donations to allow this to happen.

The charity, via its website will promote the use of 'Give as you Live' which is an easy and free way of making your online shopping count by giving a donation to the charity whilst doing your online shopping. The charity will use this and other methods to continue tirelessly raising money to allow it to develop and grow.

The 'SAFE Pet Scheme' will continue to be promoted to allow it to expand further and the Animal Welfare Champions will promote and raise awareness of the charity.

The charity will also continue to rescue, reunite and rehome as many dogs as possible.

Volunteers and Other Thanks

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and effort over this and previous years who truly contribute greatly to the work of the charity.

We are also indebted to organisations who have awarded us grants and hope that the successful way we utilised these monies will encourage these funders to continue with their support.

Reference and Administrative Details

<i>Charity Name:</i>	Stray Aid Ltd
<i>Charity Registration Number:</i>	1117372
<i>Company Registration Number:</i>	05926205
<i>Registered Office and Operational Address:</i>	Stray Aid Dog's & Cats Home Coxhoe Durham DH6 4EL

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Reference and Administrative Details *(continued)*

<i>Bankers :</i>	Lloyds TSB Skinnergate Branch Darlington County Durham DL3 7ND
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

<i>Elected Trustees:</i>	<i><u>Resigned</u></i>	<i><u>Appointed</u></i>
Mrs S. Bielby		
Miss S. Vout		
D. A. Clarke		
Cllr J. Blakey		
Prof S. E. Corbridge		
M. Owens		
T. Collins	26.05.20	
Mrs A. R. Dickson		24.01.21

Structure, Governance and Management

Governing Document

Stray Aid Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management *(continued)*

Appointment of Trustees *(continued)*

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

Trustee Selection

Trustees are not actively sought as Stray Aid Ltd is content with the number of Trustees it has. Should a potential trustee approach Stray Aid Ltd or if Stray Aid Ltd wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

Trustee Induction and Training

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

Organisation

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

Pay Policy for Senior Staff

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management *(continued)*

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Ltd.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Stray Aid Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 24th October 2021 and signed on its behalf by:



.....
MISS S. VOUT
Trustee



.....
MRS S. BIELBY
Trustee

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

I report on the financial statements of the charity for the year ended 31st March 2021, which are set out on pages 10 to 21.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street
 North Shields
 Tyne & Wear
 NE30 1AY



E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner

CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 24th October 2021

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2021 £</u>	<u>2020 £</u>
INCOME:					
Donations and Legacies	3	240,338	7,999	248,337	53,209
Income from Charitable Activities	4	134,780	-	134,780	256,567
Other Income	5	7,564	-	7,564	10,999
TOTAL INCOMING RESOURCES		<u>382,682</u>	<u>7,999</u>	<u>390,681</u>	<u>320,775</u>
EXPENDITURE:					
Cost of Raising Funds	6	48,226	-	48,226	61,944
		<u>48,226</u>	<u>-</u>	<u>48,226</u>	<u>61,944</u>
Charitable Activities:					
Expenditure on Charitable Activities	7	222,124	8,396	230,520	255,367
Shop Expenditure	8	27,727	-	27,727	23,295
		<u>249,851</u>	<u>8,396</u>	<u>258,247</u>	<u>278,662</u>
TOTAL EXPENDITURE		<u>298,077</u>	<u>8,396</u>	<u>306,473</u>	<u>340,606</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		<u>84,605</u>	<u>(397)</u>	<u>84,208</u>	<u>(19,831)</u>
RECONCILIATION OF FUNDS:					
OPENING FUNDS AT 1ST APRIL 2020	16	399,783	397	400,180	420,011
(DEFICIT)/SURPLUS FOR THE YEAR		84,605	(397)	84,208	(19,831)
CLOSING FUNDS AT 31ST MARCH 2021	16	<u>484,388</u>	<u>-</u>	<u>484,388</u>	<u>400,180</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31ST MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		272,501		288,223
CURRENT ASSETS					
Stock	13	4,393		4,752	
Debtors	14	16,143		14,774	
Cash at Bank and in Hand		348,676		206,409	
		<u>369,212</u>		<u>225,935</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>44,244</u>		<u>34,038</u>	
NET CURRENT ASSETS			<u>324,968</u>		<u>191,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			597,469		480,120
CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR	15		(113,081)		(79,940)
NET ASSETS			<u><u>484,388</u></u>		<u><u>400,180</u></u>
CAPITAL					
Unrestricted Funds - General	16		434,388		362,992
Unrestricted Funds - Designated	16		50,000		36,791
Restricted Funds	16		-		397
			<u><u>484,388</u></u>		<u><u>400,180</u></u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2021 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 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 were approved by the board of directors and authorised for issue on 24th October 2021 and are signed on behalf of the board by:

S. Vout

.....
MISS S. VOUT
Trustee

S. Bielby

.....
MRS S. BIELBY
Trustee

Registration Number: 05926205

The notes on pages 12 to 21 form part of these financial statements.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have considered the impact of Covid-19 and the financial assistance received when reaching this judgement. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity 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.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

e) Fund Accounting (continued)

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance Basis
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES *(continued)*

j) Tangible Fixed Assets and Restricted Funds

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. LEGAL STATUS

Stray Aid Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

3. DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	3,309	7,999	11,308	9,626
Donations and Legacies	107,162	-	107,162	43,583
Local Authority Grants	121,223	-	121,223	-
HMRC CJRS Grants	8,644	-	8,644	-
	<u>240,338</u>	<u>7,999</u>	<u>248,337</u>	<u>53,209</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	38,876	-	38,876	36,332
Veterinary Fees	12,515	-	12,515	30,760
Adoption	23,725	-	23,725	56,915
Fundraising	35,600	-	35,600	88,564
Hand Over	1,317	-	1,317	1,688
Shop Income	22,747	-	22,747	42,308
	<u>134,780</u>	<u>-</u>	<u>134,780</u>	<u>256,567</u>

5. OTHER INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	7,514	-	7,514	7,420
Rent Receivable	-	-	-	3,500
Bank Interest and Other Similar Income	50	-	50	79
	<u>7,564</u>	<u>-</u>	<u>7,564</u>	<u>10,999</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	24,941	-	24,941	35,891
Veterinary Care Director's Salary	18,168	-	18,168	18,135
Dog Supplies and External Boarding Fees	838	-	838	1,415
Animal Transport Fees	1,055	-	1,055	2,310
Waste Disposal	2,465	-	2,465	2,084
Fundraising Costs	759	-	759	2,109
	<u>48,226</u>	<u>-</u>	<u>48,226</u>	<u>61,944</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	119,939	5,999	125,938	141,826
Employers National Insurance	2,974	-	2,974	4,220
Staff Pension Contributions	1,898	-	1,898	1,918
Staff Training	250	-	250	20
Work Clothing	601	-	601	320
Rent and Rates	1,975	-	1,975	1,551
Light and Heat	7,044	-	7,044	5,745
Insurance	5,823	-	5,823	4,984
Motor Expenses	1,871	-	1,871	5,185
Repairs and Maintenance	26,842	2,000	28,842	21,890
Hire of Equipment	383	-	383	635
Printing, Postage and Stationery	970	-	970	2,107
Computer and IT Costs	4,811	-	4,811	5,594
Travel and subsistence	-	-	-	493
Advertising	420	-	420	786
Telephone	2,689	-	2,689	2,706
Depreciation	19,241	397	19,638	26,259
Cleaning	7,168	-	7,168	11,298
Bank Charges	1,007	-	1,007	1,747
Sundry Expenses	1,708	-	1,708	1,702
Refreshments	272	-	272	1,366
Professional Subscriptions	6,960	-	6,960	5,997
Accountancy Fees	2,490	-	2,490	2,654
Governance Costs (See Note 9)	1,501	-	1,501	1,010
Bank Loan Interest	3,526	-	3,526	3,354
Profit on Sale of Assets	(239)	-	(239)	-
	<u>222,124</u>	<u>8,396</u>	<u>230,520</u>	<u>255,367</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

8. ANALYSIS OF SHOP EXPENDITURE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent and Rates	25,304	-	25,304	17,590
Light and Heat	2,127	-	2,127	5,448
Insurance	196	-	196	124
Sundries	100	-	100	133
	<u>27,727</u>	<u>-</u>	<u>27,727</u>	<u>23,295</u>

9. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	1,001	-	1,001	510
	<u>1,501</u>	<u>-</u>	<u>1,501</u>	<u>1,010</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	155,815	-	155,815	174,809
Employer National Insurance Contributions	3,814	-	3,814	5,519
Employer Pension Contributions	2,420	-	2,420	2,538
	<u>162,049</u>	<u>-</u>	<u>162,049</u>	<u>182,866</u>

No employees had employee benefits in excess of £60,000 (2020: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2020: £nil) nor were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil), with the exception of the veterinary director/trustee who received employee benefits of £17,277 (2020: £17,123).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

11. STAFF NUMBERS

The average number of persons employed by the company during the year, including the directors, was as follows:

	<u>2021</u> <u>Number</u>	<u>2020</u> <u>Number</u>
Number of Employees	12	14

12. TANGIBLE FIXED ASSETS

	<u>Motor</u> <u>Vehicles</u> <u>£</u>	<u>Fixtures &</u> <u>Fittings</u> <u>£</u>	<u>Buildings &</u> <u>Kennels</u> <u>£</u>	<u>Total</u> <u>£</u>
COST				
As at 1st April 2020	51,020	33,707	388,476	473,203
Additions	-	3,916	-	3,916
Disposals	(10,400)	-	-	(10,400)
As at 31st March 2021	<u>40,620</u>	<u>37,623</u>	<u>388,476</u>	<u>466,719</u>
DEPRECIATION				
As at 1st April 2020	41,712	25,402	117,866	184,980
Charge for year	8,340	2,359	8,939	19,638
On Disposals	(10,400)	-	-	(10,400)
As at 31st March 2021	<u>39,652</u>	<u>27,761</u>	<u>126,805</u>	<u>194,218</u>
NET BOOK VALUE				
As at 31st March 2021	<u>968</u>	<u>9,862</u>	<u>261,671</u>	<u>272,501</u>
As at 31st March 2020	<u>9,308</u>	<u>8,305</u>	<u>270,610</u>	<u>288,223</u>

13. STOCK

	<u>2021</u>	<u>2020</u>
Closing Stock	<u>4,393</u>	<u>4,752</u>

14. DEBTORS

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
Trade Debtors	-	-
Prepayments	8,702	10,363
VAT	7,441	4,411
	<u>16,143</u>	<u>14,774</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

15. CREDITORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	1,546	1,225
PAYE and National Insurance	1,590	1,896
Bank Mortgage	12,640	2,640
Accruals	28,014	25,591
Other Creditors	454	2,686
	<u>44,244</u>	<u>34,038</u>
Amounts due after more than one year:-		
Bank Mortgage	73,081	79,940
Bounceback Loan	40,000	-
	<u>113,081</u>	<u>79,940</u>

The bank mortgage is secured against the assets of the charity.

16. STATEMENT OF FUNDS

	<u>Balance</u>				<u>Balance</u>
	<u>1st April</u>	<u>Income</u>	<u>Expended</u>	<u>Transfers</u>	<u>31st March</u>
	<u>2020</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>2021</u>
	<u>£</u>				<u>£</u>
Unrestricted Funds					
General	362,992	382,682	(298,077)	(13,209)	434,388
Designated - Kennels	16,791	-	-	(16,791)	-
Designated - Site					
Development	20,000	-	-	30,000	50,000
	<u>399,783</u>	<u>382,682</u>	<u>(298,077)</u>	<u>-</u>	<u>484,388</u>
Restricted Funds					
<i>Capital Grants:</i>					
Support Adoption for Pets	397	-	(397)	-	-
	<u>397</u>	<u>-</u>	<u>(397)</u>	<u>-</u>	<u>-</u>
<i>Revenue Grants:</i>					
Durham County Council	-	999	(999)	-	-
Support Adoption for Pets	-	5,000	(5,000)	-	-
Support Adoption for Pets	-	2,000	(2,000)	-	-
	<u>397</u>	<u>7,999</u>	<u>(7,999)</u>	<u>-</u>	<u>-</u>
	<u>400,180</u>	<u>390,681</u>	<u>(306,473)</u>	<u>-</u>	<u>484,388</u>

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

16. STATEMENT OF FUNDS (continued)

Unrestricted Funds - General

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated (Kennels)

These were funds received for the development of the new kennels. As the funds have now been fully spent, the balance on the designated reserve has been transferred to general reserves and the depreciation of these kennels will now be charged against the general reserves.

Unrestricted Funds - Designated (Site Development)

These are unrestricted funds to be used for a designated purpose. Fundraising has started to take place to raise funds for the development of the site that the charity operates from. A transfer of £30,000 from general reserves to this designated reserve took place during the year and at the year end £50,000 had been designated for this purpose.

Restricted Funds

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

The restricted funds received are summarised as follows:

Capital Grants:

Support Adoption for Pets	Grant income received to improve and upgrade the kennel facilities. The depreciation charge for the year is the amount expended.
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Revenue Grants:

Durham County Council	This grant was received for community activities and has been allocated against wage costs.
Support Adoption for Pets	This grant was received to help with the costs of wages and salaries during the pandemic and has been allocated against wage costs.
Support Adoption for Pets	This grant was received to help with the costs of a new boiler in the cattery and has been allocated against repairs and maintenance.

17. INDEPENDENT EXAMINERS FEE

The independent examination work conducted during the period constituted a fee of £500.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

18. TAXATION

As a charity, Stray Aid Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

19. ANALYSIS OF NET ASSETS

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	-	272,501	272,501
Current Assets	-	369,212	369,212
Current Liabilities	-	(44,244)	(44,244)
Long Term Liabilities	-	(113,081)	(113,081)
Net Assets at 31st March 2021	-	484,388	484,388

20. RELATED PARTY TRANSACTIONS

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

21. ULTIMATE CONTROLLING PARTY

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
INCOME:				
Donations and Legacies				
Grants	3,309	7,999	11,308	9,626
Donations and Legacies	107,162	-	107,162	43,583
Local Authority Grants	121,223	-	121,223	-
HMRC CJRS Grants	8,644	-	8,644	-
Income from Charitable Activities				
Kennelling Fees	38,876	-	38,876	36,332
Veterinary Fees	12,515	-	12,515	30,760
Adoption	23,725	-	23,725	56,915
Fundraising	35,600	-	35,600	88,564
Hand Over	1,317	-	1,317	1,688
Shop Income	22,747	-	22,747	42,308
Other Income				
Pet Plan Insurance Commission	7,514	-	7,514	7,420
Rent Receivable	-	-	-	3,500
Bank Interest and Other Similar Income	50	-	50	79
TOTAL INCOMING RESOURCES	382,682	7,999	390,681	320,775
EXPENDITURE:				
Cost of Raising Funds				
Veterinary Care	24,941	-	24,941	35,891
Veterinary Care - Directors Salary	18,168	-	18,168	18,135
Dog Supplies and External Boarding Fees	838	-	838	1,415
Animal Transport Fees	1,055	-	1,055	2,310
Waste and Cleaning	2,465	-	2,465	2,084
Fundraising Costs	759	-	759	2,109
	48,226	-	48,226	61,944

STRAY AID LTD
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
EXPENDITURE:				
Expenditure on Charitable Activities				
Wages and Salaries	119,939	5,999	125,938	141,826
Employers National Insurance	2,974	-	2,974	4,220
Staff Pension Contributions	1,898	-	1,898	1,918
Staff Training	250	-	250	20
Work Clothing	601	-	601	320
Rent and Rates	1,975	-	1,975	1,551
Light and Heat	7,044	-	7,044	5,745
Insurance	5,823	-	5,823	4,984
Motor Expenses	1,871	-	1,871	5,185
Repairs and Maintenance	26,842	2,000	28,842	21,890
Hire of Equipment	383	-	383	635
Printing, Postage and Stationery	970	-	970	2,107
Computer and IT Costs	4,811	-	4,811	5,594
Travel and Subsistence	-	-	-	493
Advertising	420	-	420	786
Telephone	2,689	-	2,689	2,706
Depreciation	19,241	397	19,638	26,259
Cleaning	7,168	-	7,168	11,298
Sundry Expenses	1,708	-	1,708	1,702
Refreshments	272	-	272	1,366
Professional Subscriptions	6,960	-	6,960	5,997
Accountancy Fees	2,490	-	2,490	2,654
Bank Loan Interest	3,526	-	3,526	3,354
Profit on Sale of Assets	(239)	-	(239)	-
	<u>219,616</u>	<u>8,396</u>	<u>228,012</u>	<u>252,610</u>
Finance Charges				
Bank Charges	1,007	-	1,007	1,747
	<u>1,007</u>	<u>-</u>	<u>1,007</u>	<u>1,747</u>
Shop Expenditure				
Rent and Rates	25,304	-	25,304	17,590
Light and Heat	2,127	-	2,127	5,448
Insurance	196	-	196	124
Sundries	100	-	100	133
	<u>27,727</u>	<u>-</u>	<u>27,727</u>	<u>23,295</u>
Governance Costs				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	1,001	-	1,001	510
	<u>1,501</u>	<u>-</u>	<u>1,501</u>	<u>1,010</u>
TOTAL RESOURCES EXPENDED	<u>298,077</u>	<u>8,396</u>	<u>306,473</u>	<u>340,606</u>
NET (DEFICIT)/SURPLUS	<u>84,605</u>	<u>(397)</u>	<u>84,208</u>	<u>(19,831)</u>