

THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales · Charity number 1120789

Details

Status	Registered
Legal form	Charitable company
Company number	05460217
Registered	2007-09-06
Register	View on the Charity Commission register

Contact

Address Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Phone 01453758483

Email admin@tolfa.org.uk

Website tolfa.org.uk

Activities

Objects: 1) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING 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.2) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY DISADVANTAGED COMMUNITIES. (SUSTAINABLE DEVELOPMENT MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS).

Activities: We rescue, treat, vaccinate and sterilise street dogs and cats and provide treatment and care to all other ill and injured street and wild animals. At our animal shelter in a rural and poor area of Rajasthan, India, we employ a large number of local Indian staff. We educate children and adults in all aspects of Animal Welfare. We provide free veterinary services to livestock animals.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£250,892	£254,020	-	-
2023-12-31	£217,499	£167,870	-	-
2022-12-31	£212,259	£179,091	-	-
2021-12-31	£194,236	£163,336	-	-
2020-12-31	£166,129	£158,706	-	-

Trustees

Name	Role	Appointed
Kerry Wilkins	Chair	2013-05-24
Deepa Thomas-Sutcliffe		2020-11-11
Dr Susan Bretherton		2020-07-04
Kiren Bhogal		2021-09-25
Louise Mitchell		2020-11-11
Naomi Steward		2016-01-31
Roger Andrew Prentis		2020-12-16

THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales - Charity number 1120789

Accounts



TOLFA

Tree Of Life For Animals

TOLFA UK

ANNUAL REPORT

2024



UK Registered
Charity: 1120789



With thanks to our UK Trustees:
Naomi Steward, Louise Mitchell, Kiren Bhogal, Andrew
Prentis, Deepa Thomas-Sutcliffe, Sue Bretherton
and Kerry Wilkins

www.tolfacharity.org

HEALING FROM THE HEART



The Tree of Life for Animals (TOLFA) UK was established in 2005 as a not-for-profit organisation. In September 2006, TOLFA UK became a UK Registered Charity no: 1120789. TOLFA UK's main purpose is to support the work of the TOLFA Animal Hospital in Rajasthan, India, who are an Indian Registered Charitable Trust no: 3397/23.10.06

TOLFA UK acts as the main administrative office for TOLFA outside of India. They promote awareness amongst the public and professional bodies in the UK and other countries around the world about the charity and raise funds to support the work done at our TOLFA Animal Hospital based in Rajasthan. The funds raised cover running costs such as staff salaries, medicines, animal feeds, keeping our rescue vehicle on the road and utilities, running projects, and the costs of the building work for the ongoing development of the hospital and sanctuary. TOLFA UK also helps to promote increased general animal welfare.

OUR MISSION: To provide vital and preventative healthcare to India's ownerless animals and educate communities in their welfare and value

OUR VISION:

A world where animals live free from disease and are valued as our equals



MANAGING TRUSTEE'S STATEMENT

“ In 2024, via our programmes, we reached out and helped well over 26,000 animals. Over 6,000 animals with serious conditions were admitted to our hospital and nearly 7,000 received treatment on the street. Our patients suffered from a wide variety of injuries and illnesses requiring different medical treatments, but they all received the same kindness and tender loving care. The welfare of each individual animal is central to TOLFA's ethos, so in 2024, we recruited two additional members of staff, Jan Wolsey and Stella O'Neil who were tasked with assisting our existing staff to improve our already high standards of Animal Welfare.

On a recent trip to the hospital, it was apparent that Jan and Stella have fitted in very well with the rest of the team and are positively impacting the patients in their care.

As 2024, the year of our 19th Birthday ends, I once again feel privileged to be a Trustee for TOLFA UK, and able to contribute, albeit in a very small way, to helping the most vulnerable animals of Rajasthan. ”

K Wilkins

KERRY WILKINS
Managing Trustee



Kerry, centre, with staff at TOLFA Animal Hospital, India

2024 IMPACT

Rescue & Care

- 6,048 animals admitted to our hospital
- 6,902 street treatments provided
- 17,852 total rescue calls attended by our teams



ABC & Anti Rabies

- 2,804 dogs spayed and neutered
- 4,162 dogs vaccinated against rabies



Rural Animal Health (RAH)

- 5,309 total animals treated by RAH
- 4,903 of those treated were goats
- 48 surgical operations on RAH animals



Pet Clinic

- 5,594 total animals treated at Pet Clinic
- 4,333 of those treated were dogs
- 491 of those treated were cats



26,682 total animals reached across all projects in 2024

OUR PROJECTS

Rescue & Care

The animal ambulance service responds to public calls about sick or injured street animals, providing on-site treatment or transporting them to a hospital. Animals in care receive compassionate medical attention from vets and trained staff. Once recovered, they are assessed for return to their original location, considering factors like territory and caregiver presence. If return isn't feasible due to conflict, disability, or age, they are either rehomed or provided lifelong shelter at TOLFA. **In 2024, the service rescued and admitted 6,048 animals and treated an additional 6,902 on the street, totaling 12,950 animals.**

Rural Animal Health (RAH)

TOLFA provides free or subsidized veterinary services for livestock of the rural poor, crucial for families relying on their animals. Their daily clinic serves villagers from ten surrounding villages, primarily treating goats vital to subsistence farmers. **In 2024, 5,309 animals were treated at the RAH clinics, with 4,903 of those being goats.**



OUR PROJECTS

Anti-Rabies & Sterilisation

TOLFA sterilises and rabies vaccinates every dog that is treated as well as catching dogs specifically for sterilisation and vaccination, with support from the local Ajmer Municipality. **In 2024, the Rabies Eradication & Sterilisation Project sterilised 2,804 dogs and vaccinated 4,162 dogs against rabies.**

Owner Animal Clinic

We provide quality veterinary services (preventative and medical/surgical treatment) to local pet-owners. We also have the option of hospitalisation and boarding facilities in our separate owner dog kennels at our main hospital in Kharekheri village. **In 2024 a total of 5,594 owner animals were treated through this project. Of those, 952 were treated for free and 4,642 were treated on a donation basis to support the project.**



OUR NEWS

New UK Staff At The Hospital

Jan Wolsey, a former TOLFA Trustee, has stepped into a supervisory position in our puppy house and High Dependency Unit. As a certified Equine and Human Sports Massage Therapist, she also provides care for our paralyzed dogs. Jan has successfully assisted many of these dogs in regaining their ability to walk. Her expertise is a vital asset to our facility, ensuring that even the most vulnerable animals receive the highest standard of care and attention.



Jan

Stella O'Neil is a real dog lover and was a nurse for the NHS. Stella has used her experience in the NHS to improve disease control. She is also in charge of 'bed management', i.e. ensuring each patient has an appropriate kennel, and has introduced a formal system of palliative care for our oldest and sickest patients. Her efforts have not only improved the health outcomes for our patients but have also brought comfort and peace to their final days, surrounded by love and dignity.

Stella



OUR NEWS

High Dependency Unit

As the number of sick and injured puppies, cats, and kittens we rescue continued to increase, in February we have renamed our 'general observation' ward for puppies to the High Dependency Unit. This specialized unit provides intensive care to the most vulnerable patients, offering additional feeding, cleaning, and affection from our devoted nurturing team. The HDU ensures that each animal receives the highest level of medical attention and emotional support. Our team of skilled vets and compassionate caregivers work around the clock to monitor their progress, tailoring treatments to meet the unique needs of each animal. TOLFA UK has set up a project on Global Giving specifically to raise funds for the HDU.



U.S. Charity Status

In October TOLFA gained official US charity status with the approval of IRC section 501(c)(3), meaning we can receive tax-exempt donations from our American supporters. We have a great board of trustees for TOLFA USA with the aim of building support from individuals as well as applying for grant funding from American trusts and foundations. This exciting development will enable us to strengthen our efforts to provide care for animals in need. Our supporters in the United States now have the opportunity to contribute to our mission in a tax-efficient manner, furthering our ability to rescue, rehabilitate, and rehome vulnerable animals.

FUNDING

Grant Funding

We are extremely thankful for the support and contributions we have received from various organisations, whether for ongoing expenses or special capital projects. Below are the generous grant-makers who provided funding in 2024, along with the specific projects they supported:

- **Lady Freethinker Trust** (Rescue Project) – £7,506
- **The Dragonfly Schools Foundation** (3x Trainee Sponsorship) – £1,540
- **Persula Foundation** (3x Staff Sponsorship) – £3,000
- **Animal Friends Insurance** (Rescue Project) – £1,000
- **Barbara & Jim Charitable Trust** (Rescue Project) – £3,000
- **The Marchig Animal Welfare Trust** (Rescue Project) – £43,740
- **Valerie White Memorial Trust** (Rescue Project) – £500
- **Jean Sainsbury Animal Welfare Trust** (Rescue Project) – £10,000
- **Castanea Trust** (Rescue Project) – £2,500
- **The Olsen Trust** (Rescue Project) – £5,000
- **The Barry Green Memorial Fund** (Rescue Project) – £500
- **The AV Martin Foundation** (Haematology Machine) – £4,000



FUNDING

Donations From Individuals

We are incredibly grateful to everyone who makes a donation to TOLFA, especially at the current time when there is a cost of living crisis in the UK. We'd like to give particular thanks to the following donors who have made significant contributions in 2024.

**Alison Jaques, Serena Schellenberg, Lady Odile Slynn,
Mr & Mrs O'Leary, Earl & Countess of Stockton,
Peter Maloney, Rohitesh & Marisha Dhawan,
Taresh Dhawan, Gary Sambol, Shane Green and Kathryn Ives**



New Shelter Campaign

In October, we launched a special campaign aimed at funding our new shelter, designed for the animals that TOLFA assists but cannot be adopted or returned to the streets. This shelter will provide a purpose-built safe haven for these animals, while also creating additional space at our hospital to develop more kennels and rehabilitation areas for those in need of treatment. Our ambitious goal was to raise £32,000 to construct ten fully equipped dog gardens at the shelter, capable of accommodating up to 100 dogs. Thanks to the amazing support we've received, we have surpassed this target and raised just over £36,000 in total. This achievement is made possible by the generosity of our major donors, who contributed over £28,800, along with Global Giving donors who raised over £7,200.



HOW TO HELP

Donate

You can help us continue the work we do. Sponsor a kennel, become a Friend of TOLFA or simply donate money, goods, or services. Visit our website - tolfacharity.org - for more information

Sponsor

We are very keen to build working relationships with companies and individuals no matter how small or large. If you feel you would like to help us in this way and fulfil your corporate and social responsibility, please contact us - enquiries@tolfa.org.uk

Fundraise

If you would like to hold a fundraising event on our behalf, let us know, we will support you all the way, please email us - enquiries@tolfa.org.uk

Contact Us

Email us: enquiries@tolfa.org.uk

Write to us:
TOLFA UK
Lytchett House
13 Freeland Park
Wareham Road
Poole, Dorset
BH16 6FA

Website:
<https://tolfacharity.org>



THE TREE OF LIFE FOR ANIMALS LIMITED
(limited by guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the 15 months ended
31 March 2025

Company number 05460217
Registered Charity number 1120789

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the 15 months ended 31 March 2025

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the 15 months ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the 15 month period ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102 effective from 1st January 2015.

Reference and Administrative Details

Registered Office

Lytchett House
13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Trustees

Mrs K Wilkins	Veterinary Nurse	Chair of Trustees
Miss N Steward	Advertising Consultant	
Dr S Bretherton	Retired Teaching Professional	
Ms D Thomas-Sutcliffe	Corporate Communications Professional	
Ms L Mitchell	Nurse	
Mr A Prentis	Retired Veterinary Surgeon	
Ms K Bhogal	Talent Acquisition Manager	

Company Secretary

Dr S Bretherton

Independent Examiner

Martin Atkinson FCA

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and received no benefits from the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the 15 months ended 31 March 2025

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy, the Rescue & Care Project. India is home to about thirty million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, but many of the dogs are also victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potentially fatal effects of eating plastic waste.

The financial statements cover a 15-month period from 1 January 2024 to 31 March 2025, following an extension to align with operational requirements. However, the activity figures presented here relate only to the 12-month period ended 31 December 2024. Therefore, the comparisons with prior years should be taken with caution, as financial and activity data cover different timeframes.

Charitable Activities

The total incoming resources for 2024/2025 was £250,892 and the resources expended was £254,020. The charity was left with a cash reserve at the end of the financial year of £148,374

Rescue and Care Project

We respond to over fifty calls each day from individuals reporting animals in need. Our animal ambulances operate seven days a week, providing on the spot treatment as well as transportation to our hospital for animals with serious conditions. Following treatment every admitted animal is vaccinated against rabies and sterilised, before being returned to their home areas.

In 2024, 6,048 animals were admitted to our hospital with serious conditions, 6902 street treatments were provided and over 17,000 total rescue calls were attended by our staff.

Other

Our Rural Animal Health Project provides veterinary care to the animals of local rural disadvantaged communities. Most of these animals are goats and are vitally important to their owners who are usually subsistence farmers. In 2024 we treated 5309 animals through our Rural Animal Health Project and carried out 48 surgical procedures on RAH patients.

Reserves Policy & Funding Position

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with the purpose for which it has been donated. The total reserves at the year end date was £148,374 of which an amount of £106,641 was held in restricted funds.

As a result of the 15 month extension, figures for the current period, January 2024 to March 2025, are not directly comparable with those of the previous year, 12 months for 2023. Therefore, annualised figures are herewith also provided.

Description	2023 (12 months)	2024/25 (15 months)	Annualised 2024/25
Incoming Funding	217,499	250,892	200,713
% Change Actual		+15.3%	
% Change Annualised (Decrease)			-7.7%
Restricted Reserves	72,667	106,641	85,313
% Change Actual		+46.75%	
% Change Annualised (Increase)			+17.40%
Unrestricted Reserves	78,835	41,733	33,386
% Change Actual		-47%	
% Change Annualised (Decrease)			-57.60%
Overall Reserves	151,502	148,374	118,699
% Change Actual		-2.0%	
% Change Annualised (Decrease)			-21.65%

Despite continuing challenging conditions, the trustees consider the financial position of the charity to be satisfactory and confirm that it continues to achieve its objectives. The extended reporting period has been disclosed, and figures have been normalized where appropriate to ensure transparency in performance assessment.

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

Kerry Wilkins, Managing Trustee

Date

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the 15 months ended 31 March 2025

I report on the accounts for the fifteen month period ended 31 March 2025 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

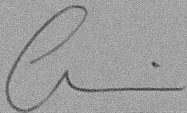
Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Atkinson FCA

22 December 2025

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Balance Sheet
at 31 March 2025

			Mar-25	Dec-23
	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
CURRENT ASSETS				
Prepayments		795	-	795
Cash		43,816	106,641	150,457
		44,611	106,641	151,252
NET CURRENT ASSETS				
CREDITORS - Amounts falling due within one year				
External Creditors		2,836	-	2,836
Accruals		42	-	42
		2,878	-	2,878
NET CURRENT Liabilities				
		41,733	106,641	148,374
TOTAL ASSETS LESS CURRENT LIABILITIES				
		41,733	106,641	148,374
FUNDS				
	5			
Unrestricted funds				41,733
Restricted funds				78,834
				106,641
				148,374
TOTAL FUNDS				151,502

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the fifteen month period ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the 15 months ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 1 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 2 preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed its behalf by:

Kerry Wilkins, Trustee & Chair

Date

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Statement of Financial Activities
for the 15 months ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds £ Mar-25	Unrestricted funds £	Restricted funds £	Total funds £ Dec-23
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income		28,268	219,410	247,678	101,828	113,992	215,820
Activities for generating funds	2	527	-	527	613	-	613
Investment income	3	2,687		2,687	1,066		1,066
Total incoming resources		31,482	219,410	250,892	103,507	113,992	217,499
RESOURCES EXPENDED							
Costs of generating funds		50,030	-	50,030	21,350	-	21,350
Charitable activities		18,554	185,436	203,990	44,404	102,116	146,520
Governance costs				-			-
Total resources expended		68,584	185,436	254,020	65,754	102,116	167,870
NET INCOMING/(OUTGOING) RESOURCES		(37,102)	33,974	(3,128)	37,753	11,876	49,629
RECONCILIATION OF FUNDS							
Total funds brought forward		78,835	72,667	151,502	41,082	60,791	101,873
Total funds		41,733	106,641	148,374	78,835	72,667	151,502

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the 15 months ended 31 March 2025

1 Accounting Policies

Basis of preparing the Financial Statements

This year's financial statements cover a 15-month period ended 31 March 2025, compared to 12 months in the previous year, ending 31 December 2023. The extension was made to align the charity's reporting cycle with operational requirements. As a result, figures for the current period are not directly comparable with those of the previous year. Where appropriate, annualized figures have been provided in the Trustees' Report to assist stakeholders in understanding performance on a like-for-like basis.

The trustees have assessed the charity's ability to continue as a going concern and concluded that it is appropriate to prepare the financial statements on this basis.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

Stock

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2 Activities for Generating Funds

	Mar-25	Dec-23
Shop income	£527	£613
Fundraising Events	£0	£0
	£527	£613

3 Investment Income

	Mar-25	Dec-23
Deposit account interest	£2,687	£1,066

4 Trustee's Remuneration and Benefits

During the period the total of trustees' remuneration amount to £nil (prior year nil)
There were no trustees' expenses paid for the period ended 31 March 2025 nor for the prior year.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the 15 months ended 31 March 2025

5 Movement in funds	At 1 Jan	Net	At 31 Mar
	2024	movement	2025
	£	in funds	£
Unrestricted funds			
Designated funds - TOLFA development/Expansion. Legacy of Terry Costain	10,960	(10,960)	0
Legacy of MS PJ Hartley	53,073	(21,002)	32,071
General fund	14,801	(5,141)	9,660
	78,834	(37,103)	41,732
Restricted funds			
Dragonfly	1,199	(1,199)	0
Rescue Project	38,996	(21,487)	17,509
Education Project	2,342	0	2,342
Major Donor Fund	525	(525)	0
Staff Health Fund	10,900	(125)	10,775
Blood Machine	0	4,000	4,000
Asst Salary	0	5,000	5,000
Power of one Nurturers	2,000	1,000	3,000
Cat cages	13	(13)	0
Puppy Cages	40	0	40
Floodproofing	17,231	296	17,527
Infrastructure	(578)	578	0
Persula Rescue sals	0	871	871
Marchig no salaries	0	21,870	21,870
Shelter Project	0	23,708	23,708
	72,668	33,974	106,642
	151,502	(3,128)	148,374

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Designated funds - Tolfa Developmer	0	10,960	(10,960)
Legacy of MS PJ Hartley	0	21,002	(21,002)
General fund	31,482	36,622	(5,140)
	31,482	68,584	(37,102)
Restricted funds			
Dragonfly	2,715	3,914	(1,199)
Rescue Project	85,874	107,361	(21,487)
Education Project	0	0	0
Major Donor Fund	0	525	(525)
Staff Health Fund	0	125	(125)
Blood Machine	4,000	0	4,000
Asst Salary	5,000	0	5,000
Power of one Nurturers	1,000	0	1,000
Cat cages	0	13	(13)
Puppy Cages	0	0	0
Floodproofing	14,062	13,766	296
Infrastructure	578	0	578
Persula Rescue sals	5,928	5,057	871
Marchig no salaries	76,545	54,675	21,870
Shelter Project	23,708	0	23,708
	219,410	185,436	33,974
	250,892	254,020	(3,128)

Restricted funds

Rescue Project fund relates to grants received specifically for Cat cages, high intensity unit covering Indian staff expenses, medicines, cleaning, equipment, rescue vehicles.

Persula rescue sals is used for particular staff salaries.

Dragonfly refers to a grant specifically to fund the salaries of three nurturers trainee staff between 16 and 18 who are non medical but provide feeding cleaning caring for vulnerable animals.

Power of one Nurturers is to hire 2 new nurturing staff at the shelter. Essentially a small staff cost grant.

Assistant Salary refers to a grant made to specifically fund the Assistant's salary gemma but salary is no longer sponsored

Staff Health Fund refers to a campaign to raise funds to provide medical cover for TOLFA staff

Marching is for any costs but not to pay salaries eg medicines, blankets, fuel etc

Shelter Project is purchasing land near to TOLFA and building shelters for rescued animals.

Floodproofing to raise the main kennel block up by several feet to allow it to be flood proof.

Infrastructure refers to a grant made to fund infrastructure projects at Tolfa to pay for computer equip, professional & legal fees

Major donor fund not specific, just used to track type of donor but usually restricted to particular project.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the 15 months ended 31 March 2025

6 Staff costs

	Mar-25	Dec-23
Wages and salaries	£59,868	£36,718

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

	Mar-25	Dec-23
Dec-23 being a 12 month period and Mar-25 being a 15 month period	5	4

No employees received emoluments in excess of £60,000 for the period ended 31 March 2025 nor the year ended 31 December 2023.

[Skip to main content](#)

Registered Number 05460217

THE TREE OF LIFE FOR ANIMALS LIMITED

Micro-entity Accounts

31 March 2025

Micro-entity Balance Sheet as at 31 March 2025

	<i>Notes</i>	<i>31/03/2025</i>	<i>31/12/2023</i>
		£	£
Fixed Assets	-	-	
Current Assets	150,457	151,502	
Prepayments and accrued income	795	-	
Net current assets (liabilities)	<u>151,252</u>	<u>151,502</u>	
Total assets less current liabilities	<u>151,252</u>	<u>151,502</u>	
Creditors: amounts falling due after more than one year	(2,836)	0	
Accruals and deferred income	(42)	0	
Total net assets (liabilities)	<u>148,374</u>	<u>151,502</u>	
Reserves	<u>148,374</u>	<u>151,502</u>	

- For the year ending 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 December 2025

And signed on their behalf by:

Kerry Wilkins, Director

Notes to the Micro-entity Accounts for the period ended 31 March 2025

1 Employees

	<i>31/03/2025</i>	<i>31/12/2023</i>
Average number of employees during the period	5	4

THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales - Charity number 1120789

Accounts

THE TREE OF LIFE FOR ANIMALS LIMITED
(limited by guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the year ended
31 December 2023

Company number 05460217
Registered Charity number 1120789

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2023

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102 effective from 1st January 2015.

Reference and Administrative Details

Registered Office

c/o Clara Nowak
95 Bath Road
Stroud
Gloucestershire
GL5 3LA

Trustees

Mrs K Wilkins	Veterinary Nurse	Chair of Trustees
Ms K Robinson	IT Manager	
Miss N Steward	Advertising Consultant	
Dr S Bretherton	Retired Teaching Professional	
Ms D Thomas-Sutcliffe	Corporate Communications Professional	
Ms L Mitchell	Nurse	
Mr A Prentis	Retired Veterinary Surgeon	
Ms K Bhogal	Talent Acquisition Manager	

Company Secretary

Dr S Bretherton

Independent Examiner

Martin Atkinson FCA

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and received no benefits from the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2023

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy - Rescue & Care Project. India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potential fatal effects of eating plastic waste.

Charitable Activities

The total incoming resources for 2023 were £217,499 and the resources expended were £167,870. The charity was left with a reserve at the end of the year of £151,502.

Rescue and Care Project

With our animal ambulance service we respond to calls from the public about street animals that are sick or injured. Our team then either provide "on the spot" treatment or takes the animal to our hospital for care and further attention.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals. In 2023, the Rescue and Care Project rescued and admitted 5,794 animals and provided on the spot street treatment for a further 7,581 animals. 3,233 dogs were sterilised and 3,448 were rabies vaccinated.

Other

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers. In 2023 we treated 4,709 animals through the RAH clinics at our dispensary

Reserves Policy & Funding Position

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with the purpose for which it has been donated. The total reserves at the year end date was £151,502 of which an amount of £72,668 was held in restricted funds. This represents an increase of £49,630 in total reserves over the position at the end of 2023. Restricted reserves increased by £11,877 over the 2022 position and unrestricted reserves increased by £37,753 to £78,834 at the year end. Despite continuing challenging conditions, the level of incoming funding in 2023 increased by 2.5% over 2022. The trustees therefore consider the state of the charity to be satisfactory, and that is achieving its objectives.

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



20 / 10 / 2024

Kerry Wilkins, Managing Trustee

Date

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2023

I report on the accounts for the twelve month period ended 31 December 2023 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Atkinson

17 / 10 / 2024

Martin Atkinson FCA

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Balance Sheet
at 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Dec-23 Total Funds £	Dec-22 Total Funds £
CURRENT ASSETS					
Stocks		-	-	-	400
Cash		45,892	105,609	151,502	101,473
		45,892	105,609	151,502	101,873
CREDITORS					
Amounts falling due within one year		-	-	-	-
NET CURRENT ASSETS		45,892	105,609	151,502	101,873
TOTAL ASSETS LESS CURRENT LIABILITIES		45,892	105,609	151,502	101,873
NET ASSETS		45,892	105,609	151,502	101,873
FUNDS					
	5				
Unrestricted funds				72,668	41,082
Restricted funds				78,834	60,791
TOTAL FUNDS				151,502	101,873

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the twelve month period ended 31 December 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 1 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 2 preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed its behalf by:



Kerry Wilkins, Trustee & Chair

20 / 10 / 2024

Date

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds £ Dec-23	Unrestricted funds £	Restricted funds £	Total funds £ Dec-22
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income		101,828	113,992	215,820	93,025	118,565	211,590
Activities for generating funds	2	613	-	613	494	-	494
Investment income	3	1,066		1,066	175	-	175
Total incoming resources		103,507	113,992	217,499	93,694	118,565	212,259
RESOURCES EXPENDED							
Costs of generating funds		21,350	-	21,350	10,032	-	10,032
Charitable activities		44,404	102,116	146,520	54,115	114,944	169,059
Governance costs				-			-
Total resources expended		65,754	102,116	167,870	64,147	114,944	179,091
NET INCOMING/(OUTGOING) RESOURCES		37,753	11,876	49,629	29,547	3,621	33,168
RECONCILIATION OF FUNDS							
Total funds brought forward		41,082	60,791	101,873	11,534	57,170	68,704
Total funds		78,835	72,667	151,502	41,081	60,791	101,872

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2023

1 Accounting Policies

Basis of preparing the Financial Statements

The Financial Statements have been prepared under the going concern basis.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

Stock

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2 Activities for Generating Funds

	Dec-23	Dec-22
Shop income	£613	£498
Fundraising Events	£0	£0
	£613	£498

3 Investment Income

	Dec-23	Dec-22
Deposit account interest	£1,066	£175

4 Trustee's Remuneration and Benefits

During the period the total of trustees' remuneration amount to £nil (prior year nil)

There were no trustees' expenses paid for the period ended 31 December 2023 nor for the prior year.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2023

5 Movement in funds	At 1 Jan 2023 £	Net movement in funds £	At 31 Dec 2023 £
Unrestricted funds			
Designated funds - TOLFA developme	25000	(14,040)	10,960
Legacy of MS PJ Hartley	0	53,073	53,073
General fund	16,081	(1,280)	14,801
	41,081	37,753	78,834
Restricted funds			
Dragonfly	446	753	1,199
Rescue Project	37,481	1,514	38,996
Education Project	2,342	0	2,342
Major Donor Fund	1,000	(475)	525
Staff Health Fund	17,478	(6,578)	10,900
Capital projects	128	(128)	0
Asst Salary	214	(214)	0
Power of one Nurturers	0	2,000	2,000
Cat cages	0	13	13
Puppy Cages	40	(0)	40
Floodproofing	0	17,231	17,231
Infrastructure	1,661	(2,239)	(578)
	60,791	11,876	72,668
	101,872	49,629	151,502

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Designated funds - Tolfa Developmer	0	14,040	(14,040)
Legacy of MS PJ Hartley	53,073	0	53,073
General fund	50,434	51,714	(1,280)
	103,507	65,754	37,753
Restricted funds			
Dragonfly	3,684	2,931	753
Rescue Project	81,765	80,251	1,514
Education Project	0	0	0
Major Donor Fund	0	475	(475)
Staff Health Fund	0	6,578	(6,578)
Capital projects	0	128	(128)
Asst Salary	0	214	(214)
Power of one Nurturers	2,000	0	2,000
Cat cages	3,343	3,330	13
Puppy Cages	0	0	0
Floodproofing	17,231	0	17,231
Infrastructure	5,970	8,209	(2,239)
	113,992	102,116	11,876
	217,499	167,870	49,629

Restricted funds

Rescue Project fund relates to grants received specifically for Cat cages, high intensity unit covering Indian staff expenses, medicines, cleaning, equipment, rescue vehicles.

Education Project relates to a grant received to set up an education programme in local schools teaching rabies awareness and prevention and animal welfare.

Dragonfly refers to a grant specifically to fund the salaries of three nurturers trainee staff between 16 and 18 who are non medical but provide feeding cleaning caring for vulnerable animals.

Capital Projects relates to a grant from Ceva specifically for activites generating funds eg printing calendars to sell. Also staff uniforms

Assistant Salary refers to a grant made to specifically fund the Assistant's salary gemma but salary is no longer sponsored

Staff Medical Fund refers to a campaign to raise funds to provide medical cover for TOLFA staff

Puppy Cages refers to an campaign to fund new puppy cages - check is old

Infrastructure refers to a grant made to fund infrastructure projects at Tolfa to pay for computer equip, professional & legal fees

Major donor fund not specific, just used to track type of donor but usually restricted to particular project.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the period ended 31 December 2023

6 Staff costs

	Dec-23	Dec-22
Wages and salaries	£36,718	£33,496

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

	Dec-23	Dec-22
	4	4

No employees received emoluments in excess of £60,000 for the period ended 31 December 2023 nor the year ended 31 December 2022.

Title	Statutory Financial Statements December 2023 Signed
File name	Statutory Financi...r 2023 Signed.pdf
Document ID	636193391f90b51ec9bed1bb846d9f1f62ecdc27
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



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15 / 10 / 2024

11:59:50 UTC

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IP: 162.125.63.41



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17 / 10 / 2024

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IP: 86.128.209.126



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20 / 10 / 2024

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IP: 86.128.209.126



COMPLETED

20 / 10 / 2024

11:12:00 UTC

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THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales - Charity number 1120789

Accounts

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2022

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy - Rescue & Care Project. India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potential fatal effects of eating plastic waste.

Charitable Activities

The total incoming resources for 2022 were £212,259 and the resources expended were £179,091. The charity was left with a reserve at the end of the year of £101,872.

Rescue and Care Project

With our animal ambulance service we respond to calls from the public about street animals that are sick or injured. Our team then either provide "on the spot" treatment or takes the animal to our hospital for care and further attention.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals. In 2022, the Rescue and Care Project rescued and admitted 5,981 animals and provided on the spot street treatment for a further 7,989 animals. 4,239 dogs were sterilised and 4,280 were rabies vaccinated.

Other

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers. In 2022 we treated 4,686 animals through the

Reserves Policy & Funding Position

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with the purpose for which it has been donated. The total reserves at the year end date were £101,872 of which an amount of £60,791 was held in restricted funds. This represents an increase of £33,169 in total reserves over the position at the end of 2021. Restricted reserves increased by £3,616 over the 2021 position and unrestricted reserves rose by £29,553 to £41,028 at the year end. This includes a figure of £25,000 that will be used to increase the capacity for TOLFA India to generate more direct funding. Despite continuing challenging conditions, the level of incoming funding in 2022 increased by 9% over 2021. The trustees therefore consider the state of the charity to be satisfactory, and that is achieving its objectives.

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

K. Wilkins

Kerry Wilkins, Managing Trustee

Date 8-9-2023

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2022

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

THE TREE OF LIFE FOR ANIMALS LIMITED
(limited by guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the year ended
31 December 2022

Company number 05460217
Registered Charity number 1120789

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102 effective from 1st January 2015.

Reference and Administrative Details

Registered Office

c/o Clara Nowak
95 Bath Road
Stroud
Gloucestershire
GL5 3LA

Trustees

Mrs K Wilkins	Veterinary Nurse	Chair of Trustees
Ms K Robinson	IT Manager	
Miss N Steward	Advertising Consultant	
Dr S Bretherton	Retired Teaching Professional	
Ms D Thomas-Sutcliffe	Corporate Communications Professional	
Ms L Mitchell	Nurse	
Mr A Prentis	Retired Veterinary Surgeon	
Ms K Bhogal	Talent Acquisition Manager	

Company Secretary

Dr S Bretherton

Independent Examiner

Martin Atkinson FCA

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and received no benefits from the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2022

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy - Rescue & Care Project. India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potential fatal effects of eating plastic waste.

Charitable Activities

The total incoming resources for 2022 were £212,259 and the resources expended were £179,091. The charity was left with a reserve at the end of the year of £101,872.

Rescue and Care Project

With our animal ambulance service we respond to calls from the public about street animals that are sick or injured. Our team then either provide "on the spot" treatment or takes the animal to our hospital for care and further attention.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals. In 2022, the Rescue and Care Project rescued and admitted 5,981 animals and provided on the spot street treatment for a further 7,989 animals. 4,239 dogs were sterilised and 4,280 were rabies vaccinated.

Other

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers. In 2022 we treated 4,686 animals through the

Reserves Policy & Funding Position

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with the purpose for which it has been donated. The total reserves at the year end date were £101,872 of which an amount of £60,791 was held in restricted funds. This represents an increase of £33,169 in total reserves over the position at the end of 2021. Restricted reserves increased by £3,616 over the 2021 position and unrestricted reserves rose by £29,553 to £41,028 at the year end. This includes a figure of £25,000 that will be used to increase the capacity for TOLFA India to generate more direct funding. Despite continuing challenging conditions, the level of incoming funding in 2022 increased by 9% over 2021. The trustees therefore consider the state of the charity to be satisfactory, and that is achieving its objectives.

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

Kerry Wilkins, Managing Trustee

Date

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2022

I report on the accounts for the twelve month period ended 31 December 2022 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Atkinson FCA

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £ Dec-22	Unrestricted funds £	Restricted funds £	Total funds £ Dec-21
INCOMING RESOURCES							
Incoming resources from generated funds							
		93,025	118,565	211,590	69,422	123,953	193,375
	2	494	-	494	856	-	856
	3	175	-	175	5	-	5
		93,694	118,565	212,259	70,283	123,953	194,236
RESOURCES EXPENDED							
		10,032	-	10,032	8,974	-	8,974
		54,115	114,944	169,059	65,426	88,937	154,363
				-			-
		64,147	114,944	179,091	74,399	88,937	163,336
NET INCOMING/(OUTGOING) RESOURCES							
		29,547	3,621	33,168	(4,116)	35,016	30,900
RECONCILIATION OF FUNDS							
		11,534	57,170	68,704	15,650	22,154	37,804
		41,081	60,791	101,872	11,534	57,170	68,704

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Balance Sheet
at 31 December 2022

			Dec-22	Dec-21
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
CURRENT ASSETS				
Stocks		400	-	400
Cash		40,682	60,791	101,473
		41,082	60,791	101,873
CREDITORS				
Amounts falling due within one year		-	-	-
NET CURRENT ASSETS		41,082	60,791	101,873
TOTAL ASSETS LESS CURRENT LIABILITIES		41,082	60,791	101,873
NET ASSETS		41,082	60,791	101,873
FUNDS				
	5			
Unrestricted funds				41,082
Restricted funds				60,791
TOTAL FUNDS				101,873
				68,704

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the twelve month period ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 1 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 2 preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed its behalf by:

Kerry Wilkins, Trustee & Chair

Date

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2022

1 Accounting Policies

Basis of preparing the Financial Statements

The Financial Statements have been prepared under the going concern basis.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

Stock

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2 Activities for Generating Funds

	Dec-22	Dec-21
Shop income	£498	£856
Fundraising Events	£0	£0
	£498	£856

3 Investment Income

	Dec-22	Dec-21
Deposit account interest	£175	£5

4 Trustee's Remuneration and Benefits

During the period the total of trustees' remuneration amount to £nil (prior year nil)
There were no trustees' expenses paid for the period ended 31 December 2022 nor for the prior year.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2022

5 Movement in funds	At 1 Jan 2022	Net movement in funds	At 31 Dec 2022
	£	£	£
Unrestricted funds			
Designated funds - TOLFA developm	0	25,000	25,000
General fund	11,534	4,547	16,081
	11,534	29,547	41,081
Restricted funds			
Dragonfly	0	446	446
Rescue Project	35,592	1,889	37,481
Education Project	2,342	0	2,342
Major Donor Fund	1,000	0	1,000
Staff Health Fund	17,728	(250)	17,478
Capital projects	294	(166)	128
Rescue Vehicle Fund	0	0	0
Asst Salary	214	0	214
Puppy Cages	0	40	40
Infrastructure	0	1,661	1,661
	57,170	3,621	60,791
	68,704	33,168	101,871

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Designated funds - Tolfa Developme	25,515	515	25,000
General fund	68,179	63,632	4,547
	93,694	64,147	29,547
Restricted funds			
Dragonfly	2,673	2,227	446
Rescue Project	101,821	99,931	1,889
Education Project	0	0	0
Major Donor Fund	0	0	0
Staff Medical Fund	0	250	(250)
Capital projects	0	166	(166)
Rescue Vehicle Fund	8,415	8,415	0
Asst Salary	0	0	0
Puppy Cages	3,882	3,842	40
Infrastructure	1,775	114	1,661
	118,566	114,945	3,621
	212,260	179,092	33,168

Restricted funds

Note corrections:1/ moved £824.77 from staff medical to rescue 2/ £5 interest from restricted to general funds

Rescue Project fund relates to grants received specifically for the Rescue Project.

Education Project relates to a grant received to set up an education programme in local schools.

Dragonfly refers to a grant specifically to fund the salaries of three nurturers

Major Donor fund relates to an initiative to develop 5 new significant donors to support the Rescue project

Capital Projects relates to a grant from Ceva specifically for activities generating funds

Asst Salary refers to a grant made to specifically fund the Assistant's salary

Staff Medical Fund refers to a campaign to raise funds to provide medical cover for TOLFA staff

Puppy Cages refers to an campaign to fund new puppy cages

Infrastructure refers to a grant made to fund infrastructure projects at Tolfa

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the period ended 31 December 2022

6 Staff costs

	Dec-22	Dec-21
Wages and salaries	£33,496	£30,082

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

Dec-22	Dec-21
4	4

No employees received emoluments in excess of £60,000 for the period ended 31 December 2022 nor the year ended 31 December 2021.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2022

I report on the accounts for the twelve month period ended 31 December 2022 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Atkinson FCA

11 September 2023

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales - Charity number 1120789

Accounts

THE TREE OF LIFE FOR ANIMALS LIMITED
(limited by guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the year ended
Friday, 31 December 2021

Company number 05460217
Registered Charity number 1120789

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2021

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102 effective from 1st January 2015.

Reference and Administrative Details

Registered Office

c/o Clara Nowak
95 Bath Road
Stroud
Gloucestershire
GL5 3LA

Trustees

Mrs K Wilkins	Veterinary Nurse	Chair of Trustees
Ms K Robinson	IT Manager	
Miss N Steward	Advertising Consultant	
Dr S Bretherton	Retired Teaching Professional	
Ms Deepa Thomas-Sutcliffe	Corporate Communications Professional	
Ms Louise Mitchell	Nurse	
Mr Andrew Prentis	Retired Veterinary Surgeon	
Kiren Bhogal	Talent Acquisition Manager	

Company Secretary

Mrs K Wilkins

Independent Examiner

Martin Atkinson FCA

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and received no benefits from the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2021

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy - Rescue & Care Project. India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potential fatal effects of eating plastic waste.

Charitable Activities

The total incoming resources for 2021 were £194,236 and the resources expended were £163,336. The charity was left with a reserve at the end of the year of £68,704.

Rescue and Care Project

With our animal ambulance service we respond to calls from the public about street animals that are sick or injured. Our team then either provide "on the spot" treatment or takes the animal to our hospital for care and further attention.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals. In 2021, the Rescue and Care Project rescued and admitted 6,513 animals and provided on the spot street treatment for a further 6,983 animals. An increase of 42% on the previous year.

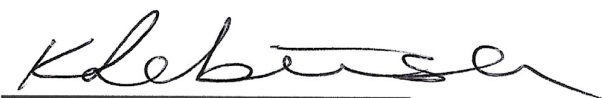
Other

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers. In 2021 we treated 6,378 animals through the RAH clinics at our dispensary

Reserves Policy & Funding Position

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with the purpose for which it has been donated. The total reserves at the year end date were £68,704 of which an amount of £57,175 was held in restricted funds. This represents an increase of £30,900 in total reserves over the position at the end of 2020. While Restricted reserves increased by £35,021 over the 2020 position, unrestricted reserves fell by £4,121 to £11,129 at the year end. Despite continuing challenging conditions, the level of incoming funding in 2021 increased by 18% largely due to a single grant for the Rescue Project of £43,740 in the latter part of the year and which will be repeated for a further 2 years. The trustees therefore consider the state of the charity to be satisfactory, and that is achieving its objectives.

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



Kerry Wilkins, Managing Trustee

4/9/22

Date

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2021

I report on the accounts for the twelve month period ended 31 December 2021 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

2

to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Martin Atkinson *FEA*

28 July 2022
Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Balance Sheet
at 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Dec-21 Total Funds £	Dec-20 Total Funds £
CURRENT ASSETS					
Stocks		400	-	400	400
Cash		11,129	57,175	68,304	37,404
		11,529	57,175	68,704	37,804
CREDITORS					
Amounts falling due within one year		-	-	-	-
NET CURRENT ASSETS		11,529	57,175	68,704	37,804
TOTAL ASSETS LESS CURRENT LIABILITIES		11,529	57,175	68,704	37,804
NET ASSETS		11,529	57,175	68,704	37,804
FUNDS					
	5				
Unrestricted funds				11,529	15,650
Restricted funds				57,175	22,154
TOTAL FUNDS				68,704	37,804

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the twelve month period ended 31 December 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 1 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 2 preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed its behalf by:

Kerry Wilkins, Trustee & Chair

Date

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2021

1 Accounting Policies

Basis of preparing the Financial Statements

The Financial Statements have been prepared under the going concern basis.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

Stock

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

Taxation

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

Fund accounting

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

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

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

2 Activities for Generating Funds

	Dec-21	Dec-20
Shop income	£856	£1,004
Fundraising Events	£0	£289
	£856	£1,293

3 Investment Income

	Dec-21	Dec-20
Deposit account interest	£5	£0

4 Trustee's Remuneration and Benefits

During the period the total of trustees' remuneration amount to £nil (prior year nil)

There were no trustees' expenses paid for the period ended 31 December 2021 nor for the prior year.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2021

5 Movement in funds	At 1 Jan	Net	At 31 Dec
	2021	movement in	2021
	£	funds	£
Unrestricted funds			
General fund	15,250	(4,121)	11,129
Restricted funds			
Dragonfly	0	0	0
Rescue Project	13,995	20,772	34,767
Education Project	2,342	0	2,342
Major Donor Fund	1,576	(576)	1,000
Staff Health Fund	0	18,553	18,553
Capital projects	817	(523)	294
Staff Uniforms	2,855	(2,854)	1
Asst Salary	569	(355)	214
Hospital repairs	0	0	0
Interest	0	5	5
	<u>22,154</u>	<u>35,021</u>	<u>57,176</u>
	<u>37,404</u>	<u>30,900</u>	<u>68,305</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	70,278	74,399	(4,121)
Restricted funds			
Dragonfly	3,600	3,600	0
Rescue Project	94,523	73,751	20,772
Education Project	0	0	0
Major Donor Fund	0	576	(576)
Staff Medical Fund	24,830	6,277	18,553
Capital projects	0	523	(523)
Staff Uniforms	0	2,854	(2,854)
Asst Salary	0	355	(355)
Hospital repairs	1,000	1,000	0
Interest	5	0	5
	<u>123,958</u>	<u>88,937</u>	<u>35,021</u>
	<u>194,236</u>	<u>163,336</u>	<u>30,900</u>

Restricted funds

Rescue Project fund relates to grants received specifically for the Rescue Project.

Education Project relates to a grant received to set up an education programme in local schools.

Dragonfly refers to a grant specifically to fund the salaries of three nurturers

Major Donor fund relates to an initiative to develop 5 new significant donors to support the Rescue project

Capital Projects relates to a grant from Ceva specifically for activities generating funds

Staff Uniforms relates to a specific grant for this purpose

Asst Salary refers to a grant made to specifically fund the Assistant's salary

Staff Medical Fund refers to a campaign to raise funds to provide medical cover for TOLFA staff

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the period ended 31 December 2021

6 Staff costs

Wages and salaries

Dec-21	Dec-20
£30,082	£29,875

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

Dec-21	Dec-20
4	4

No employees received emoluments in excess of £60,000 for the period ended 31 December 2021 nor the year ended 31 December 2020.

THE TREE OF LIFE FOR ANIMALS LIMITED

England & Wales - Charity number 1120789

Accounts



TOLFA

Tree Of Life For Animals

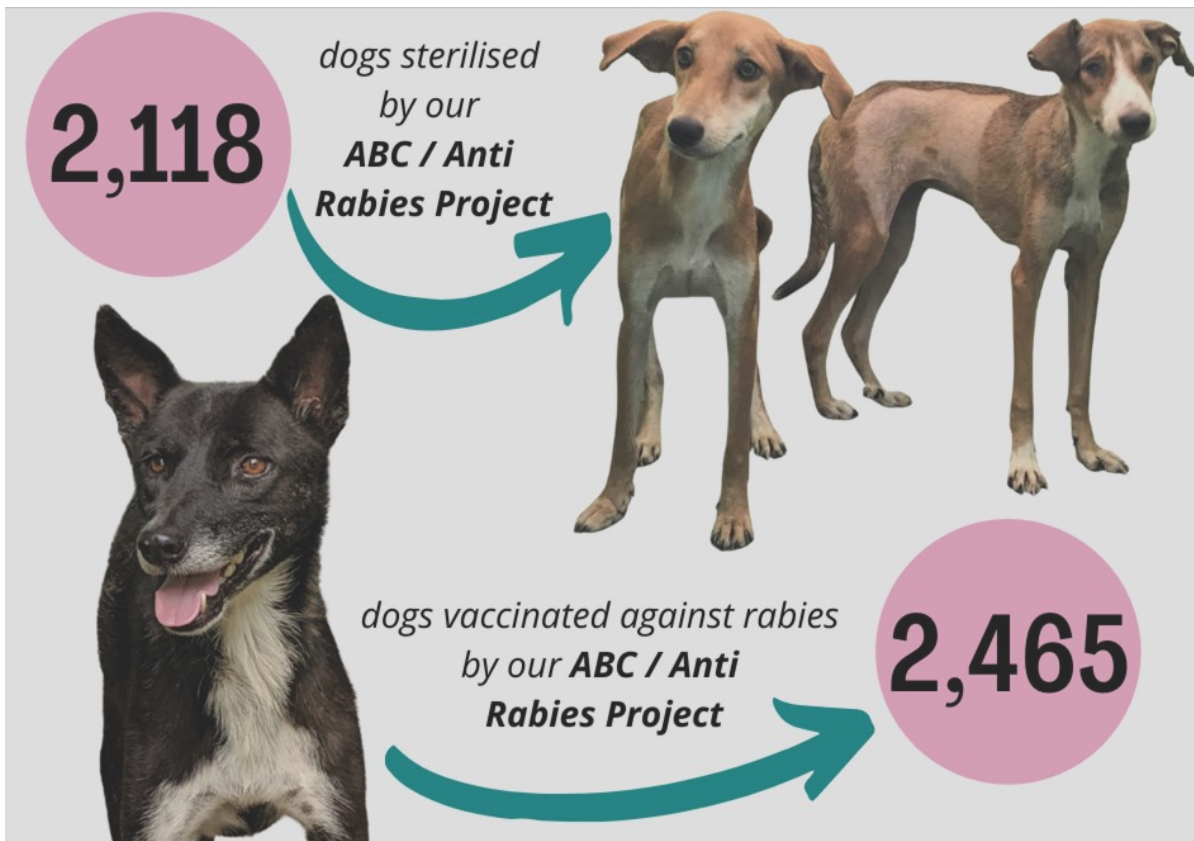


TOLFA UK ANNUAL REPORT 2020

Tree of Life for Animals

REGISTERED CHARITY: 1120789
tolfa.org.uk

2020 NUMBERS AT A GLANCE



CONTENTS

	Page
Healing From The Heart	1
Introduction to TOLFA UK	2
Our Projects in India	2-5
Covid-19 Pandemic Response	6
TOLFA UK Trustee Board	7
Significant Donations from Individuals	8
Events and Fundraising	9
Grants from Trusts and Foundations	11
2020 Accomplishments	11-13
Donations in Kind and Special Support	14
How You Can help and Contact Information	15
TOLFA India Site Plan	16



HEALING FROM THE HEART



TOLFA was founded by UK veterinary nurse Rachel Wright (above) in 2005, in response to the huge amount of animal suffering in the area of Rajasthan where we are now based. Stemming from the simple idea that change has to start somewhere we are now one of the largest animal NGOs in the state and employ up to 50 local staff. Our facilities allow us to care for up to 600 animals at a time.

We are proud that 2020 marked the 15th anniversary of TOLFA

OUR VISION

A world where animals live free from disease and are valued as our equals

OUR MISSION

To provide vital and preventative healthcare to India's ownerless animals and educate communities in their welfare and value

The Tree of Life for Animals (TOLFA) UK was established in 2005 as a not-for-profit organisation. In September 2006, TOLFA UK became a UK Registered Charity no: 1120789.

TOLFA UK's main purpose is to support the work of the TOLFA Animal Hospital in Rajasthan, India, who are an Indian Registered Charitable Trust no: 3397/23.10.06

TOLFA UK acts as the main administrative office for TOLFA outside of India.

They promote awareness amongst the public and professional bodies in the UK and other countries around the world about the charity and raise funds to support the work done at our TOLFA Animal Hospital based in Rajasthan.

The funds raised cover running costs such as staff salaries, medicines, animal feeds, keeping our rescue vehicle on the road and utilities, running projects, and the costs of the building work for the ongoing development of the hospital and sanctuary. TOLFA UK also helps to promote increased general animal welfare.

OUR OBJECTIVES

- To provide rescue and care services for Rajasthan's street animals
- To eradicate rabies through sterilisation and vaccination of street dogs
- To provide vital veterinary services to the animals of the rural poor
- To educate children in the community about animal welfare and rabies prevention
- To improve the health and welfare of the increasing number of companion animals in Rajasthan
- To empower low-status communities by providing stable employment opportunities and training

OUR PROJECTS IN INDIA

India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potentially fatal effects of eating plastic waste.

TOLFA have helped over 225,000 animals since we opened our gates in 2005

RESCUE AND CARE

With our animal ambulance service, we respond to calls from the public about street animals that are sick or injured. Our team then either provides ‘on the spot’ treatment or takes the animal to our hospital for care and further attention. When in our care, the animal is treated with love and kindness and provided with surgical/medical care from our vets and trained compounders.

Once an animal is recovered, we assess them to determine if they are fit to return to the street. If they are then they will be returned to the exact spot they were collected, as they will often have a territory, animal family or human care-giver to return to. If there is a reason that they can’t be returned (there is human conflict, they are disabled, or too young), then we will either find them a home with caring local people, or they will stay at TOLFA and receive lifelong shelter with us.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals.

In 2020, the Rescue and Care Project rescued and admitted **5,045** animals and provided on the spot street treatment for a further **4,450** animals.

Our rescue team attended **12,835** calls made to our emergency number, out of 13,148 calls received, meaning we attended **97.5%** of calls.



RURAL ANIMAL HEALTH (RAH)

TOLFA offers free or heavily subsidised veterinary services to the livestock animals of the rural poor. Many local village people rely heavily on their animals and if one becomes sick or dies, it can lead a family into poverty.

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers.

In 2020 we treated **4,928** animals through the RAH clinics at our dispensary.



TOLFA's dispensary where the RAH clinic is open every day

RABIES ERADICATION AND STERILISATION

TOLFA sterilises and rabies vaccinates every dog that is treated as well as catching dogs specifically for sterilisation and vaccination. In 2020, the Rabies Eradication & Sterilisation Project sterilised **2,188** dogs and vaccinated **2,465** dogs against rabies.

OWNER PET CLINIC



We provide quality veterinary services (preventative and medical/surgical treatment) to local pet-owners (mostly dogs). We also have the option of hospitalisation/boarding facilities in our separate owner dog kennels. In 2020 a total of **5,905** pets were treated through this clinic. Of those **3,075** were treated for free and **2,830** were treated on a donation basis.

EDUCATION

TOLFA understands the importance of education as the only way to effect long term change. We hope to encourage the next generation to care for animals and dispel some of the ignorance that still exists around them. Our Education Project has been teaching in city schools, and our Education Centre with our four topics: (1) The 5 Freedoms, (2) Dog Bite Prevention, (3) Rabies Prevention and (4) The role of TOLFA in the community.

In 2020 we taught **913** children about dog bite and rabies prevention, the Five Freedoms of Animal Welfare, and the work that TOLFA does. Our Education project only ran until March this year as schools were then closed due to the pandemic.

TOLFA UK's main fundraising commitments are to the running of the Rescue & Care Project and any capital or special projects that come up.

COVID-19 PANDEMIC RESPONSE



TOLFA team member Hariom amongst some of the Amazon Wishlist donations received from supporters around the world during the India lockdown, May 2020

The Covid-19 crisis has been particularly challenging for TOLFA. The nationwide lockdown in India was announced with 4 hours' notice which meant we had to urgently secure food and medicines for the animals that would prove difficult to acquire during the lockdown. At the same time, the prices of these items also increased. We introduced new hygiene measures for our staff, including a team rota of one week on / one week off during the stricter parts of lockdown.

The cost of staples such as oil and flour also increased sharply during lockdown, so we provided ration packages to our staff to ensure they had enough basic foodstuffs for their families (many of our employees are the main breadwinner for their extended family).

Because foreign tourists departed for their home countries, and shops and restaurants were forced to close, the main food sources of many of the street dogs and cows completely dried up. We saw a definite increase in dogs being admitted with bite wounds from fighting with other dogs over sparse resources. In response, we set up a street feeding programme to help the more vulnerable street animals.

Our initial response to the pandemic helped with the burden of our workload (i.e. stopping non-essential procedures, limiting dispensary opening times), and at the start of lockdown

we also set up an 'Amazon Wishlist' campaign for dry dog and cat food which was highly successful (in just one delivery we received 63 bags of dog food and 26 bags of cat food!). Our street feeding programme during lockdown ensured the animals were able to stay fed and healthy while living on the streets. We carried on our work but set up advanced hygiene measures and procedures at the hospital. We set up an emergency appeal on Global Giving which has raised over **£12,000** so far towards our ongoing Rescue and Care project.

The lockdown in India has now eased considerably but there is still danger from the coronavirus, so our staff continue to be careful. Foreigners are still not allowed to enter India, so we are still lacking the support of tourists and visitors.



The pandemic and Indian lockdown have been challenging but we've been determined to continue our life-saving work as much as possible

TOLFA UK TRUSTEE BOARD

TOLFA's UK Board of Trustees consists of a dedicated group of individuals who volunteer their time to ensure the healthy and effective running of the charity. Our trustees are integral to our success and the achievements we have made in helping animals in India and we recognise the great contribution that each has brought to TOLFA.

Since 2019 our Secretary Kerry Wilkins has acted as Interim Managing Trustee. In 2020 we welcomed new Trustees Deepa Thomas-Sutcliffe, Andrew Prentis and Louise Mitchell who joined our existing trustees Naomi Steward, Karyn Robinson (treasurer) and Natalie Sampson. We are excited to have expanded our board with enthusiastic and knowledgeable trustees who will help us in delivering our objectives and develop the overall strategy of the charity.

At the start of 2020 we were lucky that two of our trustees, Kerry and Naomi, our media ambassador Jo Carnegie and UK executive director Clara Nowak were all visiting TOLFA at the same time. It was quite a rare experience to have so many of our UK team in India and this helped with team-building and the deeper understanding of the ongoing needs of the organisation. During this period we made a trip to visit Help In Suffering, another animal charity based in Jaipur.



TOLFA India & UK staff and trustees at Help In Suffering, Jaipur with their director vet Dr Jack Reece

SIGNIFICANT DONATIONS FROM INDIVIDUALS

We would like to thank the following people who have made generous donations in 2020

Alison Jaques, Lady Odile Slynn Of Hadley, Peter Maloney, The Earl & Countess of Stockton, Lulu & Garret O'Leary, Naomi Steward, Cathy Gordon, Kay Carmichael the Duchess of Hamilton, James Lowman & Katy Horton

EVENTS & FUNDRAISING

VIRTUAL EVENTS

TOLFA UK attended a couple of local events at the beginning of 2020 but the pandemic and subsequent lockdowns forced us to abandon plans for the usual events we attend. To compensate for the lost income and exposure our stall usually brings in, in June we began a series of online 'Virtual Events'. From a quiz night to a cookery class to an art class to our 15th anniversary afternoon tea we held a different event via Zoom every month. Our virtual events raised an amazing **£1,868** and we would like to thank all those who contributed and supported our events programme.

FACE MASKS & EBAY

In response to Covid-19 rules and safety TOLFA UK enlisted the help of our 'Sewing Stars' – a group of volunteers and home-sewists who made a unique range of face masks, with matching dog bandanas, to raise funds for our work in India. Thank you to the Sewing Stars and thank you to everyone who supported us through buying these and our other items for sale on eBay.

TOLFA MAGAZINE

In 2020 we celebrated 15 years of TOLFA! As a special memento for the occasion we created a magazine to share with existing and potential supporters. We are grateful to TOLFA trustee Naomi Steward for sponsoring the production through her company The Stewardship; author, journalist and TOLFA ambassador Jo Carnegie for lending her editing skills; and Anna Gyseman for her incredible work as art director. The end result is a beautiful and inspirational magazine that captures the heart and passion of TOLFA. We plan to produce the magazine on an annual basis - if you are interested in sponsoring a future edition, please do get in touch.

A look inside the first TOLFA magazine, celebrating our 15th anniversary



WASHING MACHINE

We have been in urgent need of a proper industrial washing machine for some time. With up to 600 sick and injured animals under our care at any time we were having to wash up to 250kg of soiled blankets and surgical drapes every day. When the old machine finally broke, it was taking two staff all day to do the laundry by hand!

With thanks to one very generous long-term supporter and the fundraising efforts of a few others we were able to raise the **£3,400** needed for the new machine. Not only that, but we needed to build a proper room to keep the new equipment in, so we are pleased that TOLFA India now have a built-for-purpose laundry room, to house the new machine, a couple of tumble dryers and space for a second washing machine when funds allow. This means not only does the laundry get cleaner quicker, but our staff are also able to spend more time with the animals and less time in rubber gloves!



New laundry room: last year two staff would spend all day cleaning up to 600 blankets by hand – we are over the moon to have an industrial machine now

GRANTS FROM TRUSTS AND FOUNDATIONS

We are truly thankful for the support we receive from these generous grant-makers

Grant Maker:	Contribution:
Marchig Animal Welfare Trust	£14,162 for Rescue Project
Dragonfly Schools Foundation	£3,168 for Staff Sponsorships
Persula Foundation	£5,000 for Rescue Project
Anonymous Trust	£3,000 for Rescue Project
Anonymous Charitable Foundation	£5,500 for Part of new Puppy Isolation Unit
Jean Sainsbury Animal Welfare Trust	£10,000 for Rescue Project
Valerie White Memorial Trust	£500 for Rescue Project
Animal Defence Trust	£1,000 for Rescue Project
Betty & Bernard Davidson Charitable Trust	£1,000 for Covid-19 Response

2020 ACCOMPLISHMENTS

WORLD RABIES DAY AWARDS – GLOBAL ALLIANCE FOR RABIES CONTROL



TOLFA founder Rachel Wright was presented with the World Rabies Day Award in the Global / Individuals Category for her tireless work, through TOLFA, to create a rabies-free Rajasthan. Although responsible for at least 20,000 deaths a year, rabies is still not a notifiable disease in India, meaning that official records are patchy and it's harder to measure cases and the impact of rabies prevention measures. However, through local knowledge we know that cases have dropped considerably since TOLFA began our sterilisation and vaccination work.

GUARD HUT / VISITOR RECEPTION

Thanks to the generous legacy left by a previous volunteer's mother, in 2020 we were able to build our Guard Hut / Visitor Reception at the main gates. Our security guards are based at the hut and can control the coming and going of visitors and tradespeople for the security of our staff and animals.

The building doubles as a Visitor Reception so that visitors have somewhere comfortable to wait (with toilet facilities) before they are shown around TOLFA by a member of staff. When the world returns to normal after the Covid-19 pandemic we look forward to welcoming visitors to our hospital again.



Our shelter dogs making use of the new Guard Hut / Visitor Reception

PUPPY ISOLATION UNIT

We regularly see dogs and puppies with highly infectious diseases and viruses such as hepatitis and distemper. These diseases are rarely seen in Europe due to a highly effective vaccination programme. We have a block of 10 quarantine kennels for adult dogs, but we had no quarantine facilities for puppies. In our existing puppy kennels we were struggling to prevent cross-contamination and saw outbreaks of disease spread through our patients which was heart-breaking.

Thanks to several kind donors, from the UK and India, we have now constructed a specially designed Puppy Isolation Unit which will stop the spread of disease amongst our youngest and most vulnerable patients.

The Unit has three wards: one for hepatitis, one for distemper and one as an observation ward as we assess the patient's condition. Each ward has its own meal prep and washing area and staff are trained about 'barrier nursing' and infection control so that we can prevent the spread of disease between the wards.



Staff cleaning in the new hepatitis ward of our Puppy Isolation Unit

DONATIONS IN KIND AND SPECIAL SUPPORT

CEVA SANTÉ ANIMALE

Ceva Santé Animale is a global veterinary health company focused on the research, development, production and marketing of pharmaceutical products and vaccines for pets, livestock, swine and poultry. Ceva have kindly sponsored our new staff uniforms in 2020.



For the first time we were able to equip all our staff with full monsoon-proof kit including waterproof jackets and trousers, and sturdy waterproof boots. Thank you Ceva.

GROUP M, LONDON

GroupM is the world's largest media investment group, and we are proud that they have been so supportive of TOLFA. Not only do they sponsor a kennel at our hospital, but their staff have been amazing fundraisers for us.

VET UK

VetUK Ltd is an online retailer supplying pet care products including toys, accessories, pet food, over-the-counter pet treatments, and veterinary prescription medicines. Vet UK often donate supplies to TOLFA that can be used at the hospital in India, and we are very grateful for this support.

AMAZON.COM

We were delighted to receive a Pandemic Year Community Grant from Amazon.com recommended through our Treasurer who works for the company. These funds contributed to the building of the new Laundry Room.

HOW YOU CAN HELP

DONATE

You can help us continue the work we do. Sponsor a kennel, become a Friend of TOLFA or simply donate money, goods, or services. If you have something to offer, please let us know by emailing us - enquiries@tolfa.org.uk

To donate, please visit our website <https://www.tolfa.org.uk/donate> or post cheques to TOLFA, 95 Bath Road, Stroud, Gloucestershire, GL5 3LA. Don't forget to Gift Aid it!

SPONSOR

We are very keen to build working relationships with companies and individuals no matter how small or large. If you feel you would like to help us in this way and fulfil your corporate and social responsibility, please contact us - enquiries@tolfa.org.uk

FUNDRAISE

If you would like to hold a fundraising event on our behalf, let us know, we will support you all the way, please email us - events@tolfa.org.uk

PURCHASE

We have a selection of original and handmade Indian jewellery, gifts, and handicrafts available in our eBay shop. Visit our eBay shop here: <https://tolfa.org.uk/ebay>

CONTACT US

Email us at enquiries@tolfa.org.uk

Write to us at TOLFA UK, 95 Bath Road, Stroud, Gloucestershire, GL5 3LA

Or call us on 07835 208529

Website: <https://tolfa.org.uk>

Also ...

TOLFA on Facebook

<https://www.facebook.com/pages/Tolfa-India-UK/>

TOLFA on YouTube

<https://www.youtube.com/user/tolfacharity>

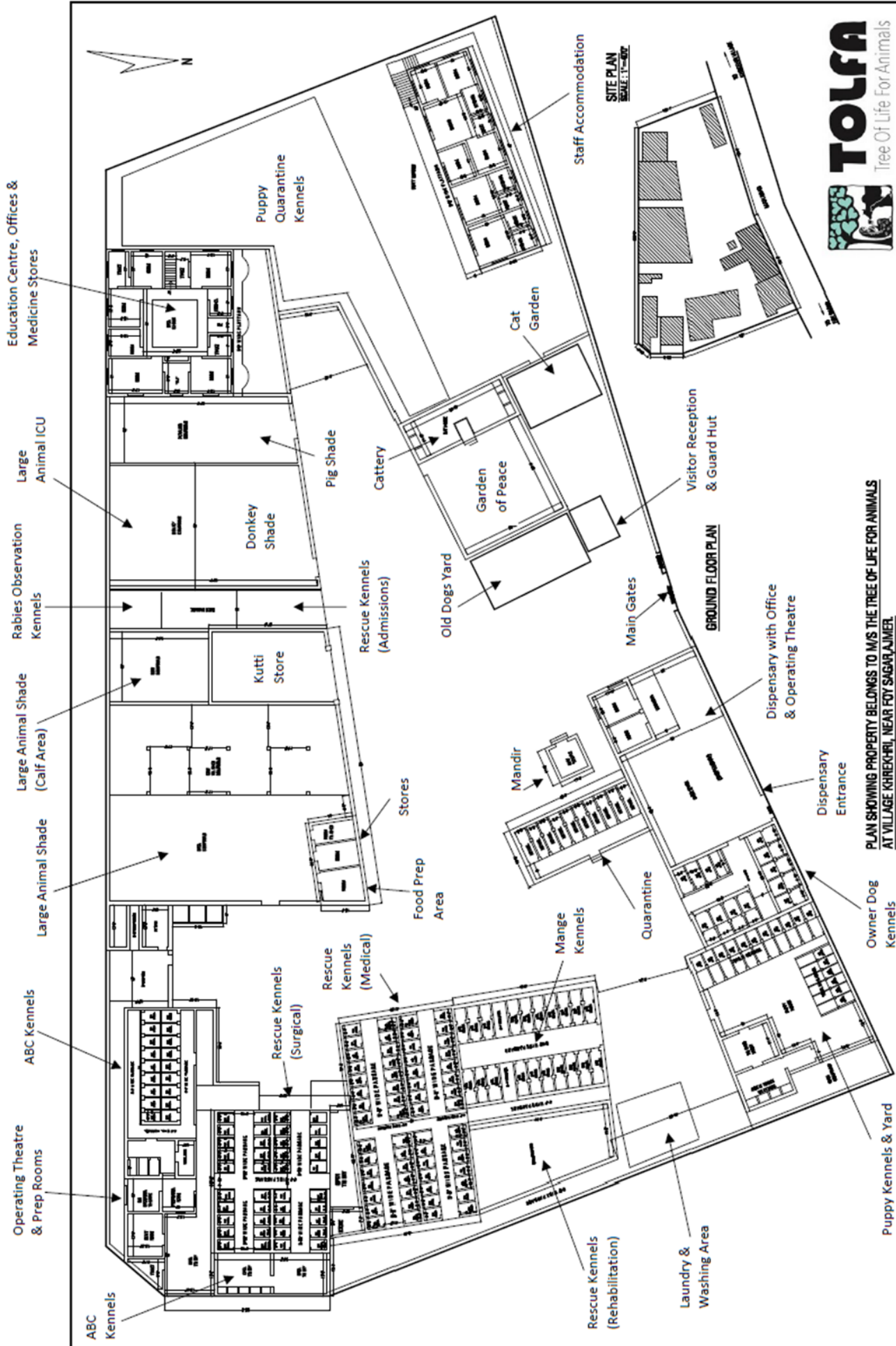
TOLFA on Twitter

[# @TOLFA](https://twitter.com/TOLFA)

TOLFA on Instagram

<https://instagram.com/@tolfaindia>

Contact us - socialmedia@tolfa.org.uk or Media Enquiries at press@tolfa.org.uk



PLAN SHOWING PROPERTY BELONGS TO M/S THE TREE OF LIFE FOR ANIMALS AT VILLAGE KHREGRHIL, NEAR FOY SAGAR, JAMNER.

Owner Dog Kennels

Puppy Kennels & Yard

GROUND FLOOR PLAN

SITE PLAN
SCALE: 1:1000



TOLFA ANIMAL HOSPITAL AND SHELTER

RAJASTHAN, INDIA

REGISTERED UK CHARITY 1120789



With thanks to Ceva Santé Animale

www.tolfa.org.uk

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2020

Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

THE TREE OF LIFE FOR ANIMALS LIMITED
(limited by guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the year ended
Thursday, 31 December 2020

Company number 05460217
Registered Charity number 1120789

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS 102 effective from 1st January 2015.

Reference and Administrative Details

Registered Office

c/o Clara Nowak
95 Bath Road
Stroud
Gloucestershire
GL5 3LA

Trustees

Mrs K Wilkins	Veterinary Nurse	Chair of Trustees
Ms K Robinson	IT Manager	
Miss N Steward	Advertising Consultant	
Ms N Sampson	Registered Veterinary Surgeon	
Dr S Bretherton	Retired Teaching Professional	Appointed on 4th July 2020
Ms Deepa Thomas-Sutcliffe	Corporate Communications Professional	Appointed on 11th November 2020
Ms Louise Mitchell	Nurse	Appointed on 11th November 2020
Mr Andrew Prentis	Retired Veterinary Surgeon	Appointed on 16 December 2020

Company Secretary

Mrs K Wilkins

Independent Examiner

Martin Atkinson

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the

Recruitment and appointment of new trustees

charity law. All trustees give their time voluntarily and received no benefits from the charity.

Risk management

exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Report of the Trustees
for the year ended 31 December 2020

Objectives and Activities

Objectives and aims

The object of the charity is to run a busy animal hospital and rescue centre in Rajasthan, Northern India. TOLFA UK is responsible for the main project in India that is at the very core of our work and philosophy - Rescue & Care Project. India is home to about 30 million stray dogs and there are an estimated 40,000 free-roaming cows in Delhi alone. Not only is there a significant need to reduce the dog population from a public health view, many of the dogs are victims of disease and injury. Cows are also at risk from road traffic accidents, illness, and the potential fatal effects of eating plastic waste.

Charitable Activities

The total incoming resources for 2020 were £166,129 and the resources expended were £158,706. The charity was left with a reserve at the end of the year of £37,804.

Rescue and Care Project

With our animal ambulance service we respond to calls from the public about street animals that are sick or injured. Our team then either provide "on the spot" treatment or takes the animal to our hospital for care and further attention.

As part of the Rescue & Care project, we have two animal ambulances; one attends cow & large animal complaints and the other dogs and small animals. In 2020, the Rescue and Care Project rescued and admitted 5,045 animals and provided on the spot street treatment for a further 4,450 animals

Other

Our in-house dispensary runs a free clinic every day for these animals and villagers attend from the 10 villages surrounding the hospital. Most of these animals are goats and are of vital importance to their owners, who are usually subsistence farmers. In 2020 we treated 4,928 animals through the RAH clinics at our dispensary

Reserves Policy

The reserves policy of the charity is to maintain unrestricted funds, which are the free reserves of the charity, at a sufficient level which enables the charity to be able to operate in the short term. The remainder of the charity's reserves are distributed in accordance with its objective. The total reserves at the year end date were £37,804 of which an amount of £22,154 was held in restricted funds. This represents an increase of £7,422 in reserves over the position at the end of 2019. Despite the challenging conditions the level of incoming funding in 2020 increased by 4% and we saw a reduction of 7% in distributed funds leading to the small surplus. The trustees therefore consider the state of the charity to be satisfactory, and that is achieving its objectives.

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

Kerry Wilkins, Managing Trustee

Date

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2020

I report on the accounts for the twelve month period ended 31 December 2020 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Atkinson

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 0LG

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds £ Dec-20	Unrestricted funds £	Restricted funds £	Total funds £ Dec-19
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income		92,060	72,776	164,836	74,976	81,320	156,296
Activities for generating funds	2	1,293	-	1,293	2,762	-	2,762
Investment income	3	-	-	-	-	-	-
Total incoming resources		93,353	72,776	166,129	77,738	81,320	159,058
RESOURCES EXPENDED							
Costs of generating funds		21,826	-	21,826	18,399	-	18,399
Charitable activities		60,875	75,405	136,280	76,078	67,897	143,975
Governance costs		600	-	600	997	-	997
Total resources expended		83,301	75,405	158,706	95,474	67,897	163,371
NET INCOMING/(OUTGOING) RESOURCES		10,052	(2,629)	7,423	(17,736)	13,423	(4,313)
RECONCILIATION OF FUNDS							
Total funds brought forward		5,598	24,783	30,381	23,334	11,360	34,694
Total funds		15,650	22,154	37,804	5,598	24,783	30,381

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Balance Sheet
at 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Dec-20 Total Funds £	Dec-19 Total Funds £
CURRENT ASSETS					
Stocks		400	-	400	400
Cash		15,250	22,154	37,404	29,981
		15,650	22,154	37,804	30,381
CREDITORS					
Amounts falling due within one year		-	-	-	-
NET CURRENT ASSETS		15,650	22,154	37,804	30,381
TOTAL ASSETS LESS CURRENT LIABILITIES		15,650	22,154	37,804	30,381
NET ASSETS		15,650	22,154	37,804	30,381
FUNDS					
	5				
Unrestricted funds				15,650	5,598
Restricted funds				22,154	24,783
TOTAL FUNDS				37,804	30,381

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the twelve month period ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 1 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 2 preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed its behalf by:

Kerry Wilkins, Trustee & Chair

Date

The attached notes form an integral part of these financial statements

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2020

1 Accounting Policies

Basis of preparing the Financial Statements

The Financial Statements have been prepared under the going concern basis.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

Stock

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

Taxation

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

Fund accounting

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

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

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

2 Activities for Generating Funds

	Dec-20	Dec-19
Shop income	£1,004	£593
Fundraising Events	£289	£2,169
	£1,293	£2,762

3 Investment Income

	Dec-20	Dec-19
Deposit account interest	£0	£0

4 Trustee's Remuneration and Benefits

During the period the total of trustees' remuneration amount to £nil (prior year nil)

There were no trustees' expenses paid for the period ended 31 December 2020 nor for the prior year.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the year ended 31 December 2020

5 Movement in funds	At 1 Jan	Net	At 31 Dec	At 31 Dec	At 1 Jan
	2020	movement in	2020	2019	2019
	£	funds	£	£	£
Unrestricted funds					
General fund	5,598	10,052	15,650	3,761	22,114
Restricted funds					
Dragonfly	160	104	264	160	214
Rescue Project	17,115	(3,384)	13,731	17,115	3,324
Education Project	2,342	0	2,342	2,342	5,855
Major Donor Fund	3,000	(1,424)	1,576	3,000	0
Washing machine	0	0	0	0	467
Capital projects	1,713	(896)	817	1,713	0
Staff Uniforms	0	2,855	2,855	0	300
Asst Salary	453	116	569	453	1,200
Magazine	0				
	<u>24,783</u>	<u>(2,629)</u>	<u>22,154</u>	<u>24,783</u>	<u>11,360</u>
	<u>30,381</u>	<u>7,423</u>	<u>37,804</u>	<u>28,544</u>	<u>33,474</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	93,353	83,301	10,052
Restricted funds			
Dragonfly	3,168	3,064	104
Rescue Project	54,663	58,046	(3,384)
Education Project	0	0	0
Major Donor Fund	0	1,424	(1,424)
Washing Machine	3,400	3,400	0
Capital projects	5,500	6,396	(896)
Staff Uniforms	2,955	100	2,855
Asst Salary	891	775	116
Magazine	1,200	1,200	0
Gearbox repair	1,000	1,000	0
	<u>72,776</u>	<u>75,405</u>	<u>(2,629)</u>
	<u>166,129</u>	<u>158,706</u>	<u>7,423</u>

Restricted funds

Rescue Project fund relates to grants received specifically for the Rescue Project.

Education Project relates to a grant received during the year to set up an education programme in local schools.

Dragonfly refers to a grant specifically to fund the salaries of three nurturers

Major Donor fund relates to an initiative to develop 5 new significant donors to support the Rescue project

Capital Projects relates to the initiative to build a puppy isolation unit

Staff Uniforms relates to a specific grant for this purpose

Asst Salary refers to a grant made to specifically fund the Assistant's salary

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Notes to the Financial Statements
for the period ended 31 December 2020

6 Staff costs

	Dec-20	Dec-19
Wages and salaries	£29,875	£27,779

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

	Dec-20	Dec-19
	4	4

No employees received emoluments in excess of £60,000 for the period ended 31 December 2020 nor the year ended 31 December 2019.

The Tree of Life for Animals Limited
Company number 05460217
Registered Charity number 1120789
Independent Examiner's Report
for the year ended 31 December 2020

I report on the accounts for the twelve month period ended 31 December 2020 set out on pages four to eight.

Respective responsibilities of the trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Direction given the Charity Commission; and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

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

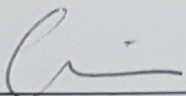
Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice FRS102: Accounting and Reporting by Charities

have not been met: or

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Atkinson MA FCA

9 July 2021

Date

Address: Flat 8, 18 Upper Maze Hill
St Leonards on Sea
East Sussex
TN38 OLG