

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 *Ex*

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
Statement of Financial Activities
for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds £ Dec-21	Unrestricted funds £	Restricted funds £	Total funds £ Dec-20
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income		69,422	123,953	193,375	92,060	72,776	164,836
Activities for generating funds	2	856	-	856	1,293	-	1,293
Investment income	3	-	5	5	-	-	-
Total incoming resources		70,278	123,958	194,236	93,353	72,776	166,129
RESOURCES EXPENDED							
Costs of generating funds		26,396	-	26,396	21,826	-	21,826
Charitable activities		48,003	88,937	136,940	60,875	75,405	136,280
Governance costs				-	600		600
Total resources expended		74,399	88,937	163,336	83,301	75,405	158,706
NET INCOMING/(OUTGOING) RESOURCES		(4,121)	35,021	30,900	10,052	(2,629)	7,423
RECONCILIATION OF FUNDS							
Total funds brought forward		15,650	22,154	37,804	5,598	24,783	30,381
Total funds		11,529	57,175	68,704	15,650	22,154	37,804

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 2021

			Dec-21	Dec-20
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
CURRENT ASSETS				
Stocks		400	-	400
Cash		11,129	57,175	68,304
		11,529	57,175	68,704
CREDITORS				
Amounts falling due within one year		-	-	-
NET CURRENT ASSETS		11,529	57,175	68,704
TOTAL ASSETS LESS CURRENT LIABILITIES		11,529	57,175	68,704
NET ASSETS		11,529	57,175	68,704
FUNDS	5			
Unrestricted funds				11,529
Restricted funds				57,175
TOTAL FUNDS				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 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 2021 £	Net movement in funds £	At 31 Dec 2021 £
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 £	Resources expended £	Movement 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.