

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

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Report of the Trustees
for the year ended 31 December 2023

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The Tree of Life for Animals Limited
Company number 05460217
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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.

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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 2022. 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

Martin Atkinson FCA

17 / 10 / 2024

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

			Dec-23	Dec-22
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
CURRENT ASSETS				
Stocks		-	-	400
Cash		45,892	105,609	101,473
		45,892	105,609	101,873
CREDITORS				
Amounts falling due within one year		-	-	-
NET CURRENT ASSETS		45,892	105,609	101,873
TOTAL ASSETS LESS CURRENT LIABILITIES		45,892	105,609	101,873
NET ASSETS		45,892	105,609	101,873
FUNDS	5			
Unrestricted funds				72,668
Restricted funds				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
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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 Developer	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
Floodproofing	17,231		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 activities 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
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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.

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