

**REGISTERED COMPANY NUMBER: 06361356 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1127707**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**  
**FOR**  
**ANIMAL RESCUE FOUNDATION LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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## **ANIMAL RESCUE FOUNDATION LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 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 year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees of Animal Rescue Foundation Ltd present their annual report for financial year ending 30th September 2022, together with the accounts for the year. We confirm that everything complies with all relevant codes of practice and reporting.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Animal Rescue's primary aim is to support the many small and underfunded animal charities in England Wales Scotland and N. Ireland.

We do not support animal charities importing animals from other countries.

We do not support charities which ( in our opinion ) further political or life style agendas to the detriment of the animals in their care.

We do not support charities that have failed ( for whatever reason) to register with the charities commission and/or have not obtained HMRC acknowledgement for gift aid.

We do however support 'baby' charities with advice and seed payments as a 1 off emergency grant to start the processes required.

In normal circumstances we prefer to help with a project that can be easily identifiable for future audit purposes.

##### **Overview of Activities**

This year has been the hardest we have experienced. Covid has resulted in most charity shops closing- some for good - and reductions in volunteers for all the charities we support. Since country-wide inflation now appears to be rampant we feel this is and will put even more pressure on the animal rescue charity segment.

We have helped over 35 charities during this period with emergency grants totalling over £100,000.

Granting money without appraising the charity beforehand is not something we normally do, to this end we have available another £250,000 which we will disperse, after visiting the charities concerned.

##### **Educational Awareness**

We look favourably on rescue/rehoming charities that, in part, teach the basics of animal care to a wider audience, especially children.

## **ANIMAL RESCUE FOUNDATION LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022**

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

##### **Total income for the year**

Total income including bequests £196,566

Bequests/gifts	£110,829
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Donations	£85,737
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##### **Expenditure**

Our administration expenditure has increased this year primarily due to Covid, and the responsibilities of administering emergency grants.

The nominal rent (including electricity) for premises remains the same.

Insurance premiums have increased marginally.

Expenses for admin and handling phone enquiries etc have increased.

We are embarking on a TV ad campaign, Costs so far are £2,000.

##### **Grant Making Policy**

The objectives paragraph above sums up our criteria for making grants.

The trustees only approve each application, which is supported by our questionnaire when they are satisfied that it meets this criteria.

##### **Funds of the Animal Rescue Foundation Ltd**

We consider it prudent in normal times to keep reserves of 1 years expenditure, at any one time.

We do not invest money apart from reserves held in NatWest deposit account.

##### **Going concern**

The trustees have taken a robust review of the charity, and consider it to be in financial good health.

#### **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.

##### **Charity constitution**

Animal rescue Foundation Ltd is registered as a charity with the charity commission number 1127707.

The foundation was established in 2007 as a charitable company limited by guarantee. The constitution has remained the same since inception.

The foundation has no trading entities or associated businesses connected to it.

## **ANIMAL RESCUE FOUNDATION LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees and management review risk management every few months.

The main areas of concern are

Prolonged impact of Covid. This means that visiting and auditing our grants to individual charities have been curtailed. In 2023 we will embark ( covid and disasters excepting ) on visiting all the charities we have supported over the past 2 years.

Disaster recovery and cyber security. Our main database is a stand alone device with no connection to external devices. Our ad agency control our web site and they have adequate controls to alleviate any attacks.

Adverse publicity. This relates to unauthorised use of ARF in non registered supposed charities, and other nefarious money grubbing schemes devised by people of limited conscience.

##### **Remuneration**

Apart from expenses and time incurred running the charity no person derives financial benefit from the charity.

Safeguarding

We do not work with children or vulnerable adults.

##### **Data Protection**

We review all legislation and changes within the GDPR framework. We are registered with the ICO and FPS.

##### **Fundraising**

Our main source of funds emanates from direct mail. This is all controlled from our head office. We do not employ professional fundraisers.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06361356 (England and Wales)

##### **Registered Charity number**

1127707

##### **Registered office**

Queach Cottage, Leys Hill  
Walford  
Ross-on-Wye  
HR9 5QU

##### **Trustees**

P K Houlden Director  
L Wolstenholme  
Mrs J Wolstenholme

All the trustees are aware of the Charity Commission publication: "The essential trustee, what you need to know"

The trustees have delegated authority to the founder for day to day management of the organisation.

**ANIMAL RESCUE FOUNDATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

P K Houlden

**Independent Examiner**

Cole & Co

4 The Sheepcote

Monks Orchard

Lumber Lane, Lugwardine

Hereford

Herefordshire

HR1 4AG

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

.....  
P K Houlden - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ANIMAL RESCUE FOUNDATION LIMITED**

**Independent examiner's report to the trustees of Animal Rescue Foundation Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Michael Cole  
ACCA  
Cole & Co  
4 The Sheepcote  
Monks Orchard  
Lumber Lane, Lugwardine  
Hereford  
Herefordshire  
HR1 4AG

Date: .....

**ANIMAL RESCUE FOUNDATION LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
	<b>Notes</b>		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		196,567	479,449
<b>EXPENDITURE ON</b>			
Raising funds		66,397	173,645
Other		40,392	37,037
<b>Total</b>		106,789	210,682
<b>NET INCOME</b>		89,778	268,767
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		492,849	224,082
<b>TOTAL FUNDS CARRIED FORWARD</b>		582,627	492,849

The notes form part of these financial statements



**ANIMAL RESCUE FOUNDATION LIMITED**

**BALANCE SHEET**  
**30 SEPTEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	669	999
<b>CURRENT ASSETS</b>			
Debtors	6	17,400	-
Cash at bank and in hand		566,652	497,817
		<u>584,052</u>	<u>497,817</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,094)	(5,967)
		<u>581,958</u>	<u>491,850</u>
<b>NET CURRENT ASSETS</b>			
		<u>582,627</u>	<u>492,849</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>582,627</u>	<u>492,849</u>
<b>NET ASSETS</b>			
		<u>582,627</u>	<u>492,849</u>
<b>FUNDS</b>	8		
Unrestricted funds		582,627	492,849
<b>TOTAL FUNDS</b>		<u>582,627</u>	<u>492,849</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 financial statements, so far as applicable to the charitable company.

**ANIMAL RESCUE FOUNDATION LIMITED**

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P K Houlden - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**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. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	330	493
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	479,449
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	173,645
	<hr/>
Other	37,037
	<hr/>
<b>Total</b>	210,682
	<hr/>
<b>NET INCOME</b>	268,767
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	224,082
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	492,849
	<hr/> <hr/>

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 October 2021 and 30 September 2022	465	6,201	6,666
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 October 2021	439	5,228	5,667
Charge for year	7	323	330
	<hr/>	<hr/>	<hr/>
At 30 September 2022	446	5,551	5,997
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 September 2022	19	650	669
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2021	26	973	999
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	17,400	-

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	1,126
Other creditors	2,094	4,841
	2,094	5,967

## 8. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	492,849	89,778	582,627
<b>TOTAL FUNDS</b>	492,849	89,778	582,627

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	196,567	(106,789)	89,778
<b>TOTAL FUNDS</b>	196,567	(106,789)	89,778

## Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	224,082	268,767	492,849
<b>TOTAL FUNDS</b>	224,082	268,767	492,849

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	479,449	(210,682)	268,767
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>479,449</u>	<u>(210,682)</u>	<u>268,767</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2022.

**ANIMAL RESCUE FOUNDATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<b>2022</b> £	<b>2021</b> £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	196,567	479,449
<b>Total incoming resources</b>	196,567	479,449
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising events	23,865	66,093
Donations	42,532	107,552
	66,397	173,645
<b>Support costs</b>		
<b>Management</b>		
Management	23,239	21,976
<b>Finance</b>		
Bank charges	1,352	-
<b>Governance costs</b>		
Premises costs	5,000	4,975
Insurance	529	509
Telephone	420	420
Postage and stationery	805	3,150
Advertising and subscriptions	5,303	102
Accountancy fees	1,348	1,320
Professional fees	660	669
Website and computer sundries	1,024	2,647
Repairs and renewals	-	775
Motor and travel	383	-
Fixtures and fittings	6	9
Computer equipment	323	485
	15,801	15,061
<b>Total resources expended</b>	106,789	210,682
<b>Net income</b>	89,778	268,767

This page does not form part of the statutory financial statements