NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales · Charity number 1142700

Details

Other names	NETWORK FOR ANIMALS LEGACIES, NETWORK FOR ANIMALS LEGACIES LIMITED, NETWORK FOR ANIMALS CHARITABLE TRUST
Status	Registered
Legal form	Charitable company
Company number	07382889
Registered	2011-07-04
Register	View on the Charity Commission register

Contact

Address	24 Christchurch Close London SW19 2NZ
Phone	02084717666
Email	info@networkforanimals.org
Website	www.networkforanimals.org

Activities

Objects: 1.1 The Charity's objects are for the public benefit to advance the welfare and conservation of animals throughout the world by reducing commercial exploitation of animals, helping animals in crisis and distress, working to prevent cruelty to wild and domestic animals and educating policy makers and the public in respect of the foregoing in such ways as are exclusively charitable in accordance with the laws of England and Wales.1.2 Nothing in this constitution shall authorise an application of the property of the Charity for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Activities: TO INCREASE THE AWARENESS OF THE PUBLIC AND OTHERS TO MATTERS OF ANIMAL WELFARE AND ENVIRONMENTAL CONCERN

Downloaded from opencharities.uk/ew/1142700

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED
- Croatia
- Greece
- Italy
- Japan
- Jordan
- Kenya
- Malta
- Montenegro
- Philippines
- Portugal
- Serbia
- Slovakia
- South Africa
- Spain
- Thailand
- Turkey
- Uruguay
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£440,461	£304,343	-	-
2023-11-30	£229,661	£270,310	-	-
2022-11-30	£234,216	£230,496	-	-
2021-11-30	£241,759	£273,763	-	-
2020-11-30	£242,528	£70,420	-	-

Downloaded from opencharities.uk/ew/1142700

Trustees

Name	Role	Appointed
Geoffrey Jonathan Cohen		2023-05-23
Mark Antony Jordan		2026-02-01
Rosemarie Ann Kopfer		2024-10-15
Wiktor Roch Dobraczynski		2025-09-05

Downloaded from opencharities.uk/ew/1142700

NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales - Charity number 1142700

Accounts

Charity registration number 1142700

Company registration number 7382889 (England and Wales)

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	G Davies	
	G J Cohen	
	M Hofmeyr	(Appointed 25 July 2025)
	R A Köpfer	(Appointed 15 October 2024)
Charity number (England and Wales)	1142700	
Company number	7382889	
Independent examiner	Begbies Chartered Accountants 9 Bonhill Street London EC2A 4DJ	

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

CONTENTS

	Page
Directors' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 10

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Created with Scanner Pro

Achievements and performance

The charity is involved in animal welfare campaigns in 26 countries. Among its significant activities are:

- **Cats in Greece:** On the island of Kefalonia we feed and provide veterinary care for more than 500 cats in 15 villages and provide monthly funding for the sterilization and microchipping of cats and dogs.
- **Cats in Kenya:** We continue to conduct sterilization programs in Lamu East, spaying and neutering approximately 1,000 cats in 2024.
- **Cats in Ukraine:** We continue to finance and provide logistical support for cat rescue missions on the war's frontline. We help provide food and medical care for 236 cats at a sanctuary in a converted bomb shelter in Kharkiv.
- **Dogs in Bosnia:** We continue to support the Trebinje dog shelter we built providing logistical and financial help.
- **Dogs in South Africa:**
  - In Calvinia, Northern Cape, our team sterilizes around 10 dogs per month and with our latest mass sterilization campaign, we are nearing a tipping point where the majority of the area's dogs will be sterilized.
  - In Kwa Zulu Natal we help feed 1,500 dogs in four rural areas of the Valley of a Thousand Hills. Recently, the team launched a successful clinic day, working with local vets to sterilize 50 to 100 dogs every few months.
  - In Melkbosstrand, Cape Town, we support Fallen Angels, an animal shelter and outreach program that cares for around 400 animals in the impoverished nearby areas.
- **Dogs in Spain:** we helped rescue 160 dogs from the hunting trade, a 28% increase from the previous year. Our partner shelter provides excellent care with a dedicated vet and skilled staff, and secured a new animal mobile clinic.
- **Dogs in Ukraine:** We are among the very few organisations working on the frontlines of the war. We provided an animal ambulance for rescues, when that was destroyed by a Russian drone, we provided a new ambulance, when that was attacked, we repaired it and rescue missions continue. Some 1,500 dogs have been rescued since the outbreak of the war.
- **Donkeys In Bela Bela, South Africa:** We helped to move 128 donkeys rescued from abuse to a new home, provide 1,969 feet (600 meters) of perimeter fencing, and provide funding for four new paddocks along with the construction of a storeroom, and shelters. We also helped replace old and damaged harnesses with comfortable new ones and provided regular vet care and food.
- **Donkeys In Kenya:** We launched a comprehensive donkey welfare program in Kajiado, Machakos, Kiambu and Nairobi – areas notorious for illegal donkey slaughter. Our local team of veterinarians runs mobile clinics, treats rescued donkeys and collaborates with law enforcement to monitor activities in previously shut-down slaughterhouses and known bush slaughter hotspots. 820 donkeys were treated between March and September.
- **Donkeys in Tanzania:** We extended our work in Tanzania, bringing water and shelter to 1,000 donkeys at the Mirongoine rural market in Tanzania and expanded our support for Arusha Society for the Protection of Animals. We began providing spay and neuter programs and vaccinations against rabies in Arusha.
- **Donkeys in Israel and Palestine:** We provided food and logistical support for our partners in Israel who receive rescued donkeys from Israel and Palestine.
- **Donkeys in Zimbabwe:** MARES, our partner in Zimbabwe, rescues, treats, feeds, rehabilitates, and rehomes hundreds of donkeys each year. Because of food security issues for its 105 rescued donkeys we helped MARES begin a moringa food project in Hwange, approximately 168 miles from Bulawayo. Thanks to NFA's help in relocating 48 MARES donkeys there we have helped significantly reduce the cost and logistical challenges of feeding the remaining 57 donkeys at the Bulawayo sanctuary.

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 30 November 2024 were £341,319 (2023 - £205,201) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities for a significant time and ensure ongoing projects are supported.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

G Davies	
L Barritt	(Resigned 21 October 2024)
L A Busby	(Resigned 21 October 2024)
G J Cohen	
M Hofmeyr	(Appointed 25 July 2025)
R A Köpfer	(Appointed 15 October 2024)

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

G Davies
Director

26 August 2025

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report to the directors on my examination of the financial statements of Network For Animals Charitable Trust (the charity) for the year ended 30 November 2024.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Chris Bates

Christopher Bates FCA
Begbies Chartered Accountants
9 Bonhill Street
London
EC2A 4DJ

Dated: 26 August 2025

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	432,778	224,357
Investments	4	7,683	5,304
Total income		440,461	229,661
Expenditure on:			
Charitable activities	5	304,343	270,310
Total expenditure		304,343	270,310
Net income/(expenditure) and movement in funds		136,118	(40,649)
Reconciliation of funds:			
Fund balances at 1 December 2023		205,201	245,850
Fund balances at 30 November 2024		341,319	205,201

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		342,819		206,701	
Creditors: amounts falling due within one year	9	(1,500)		(1,500)	
Net current assets			341,319		205,201
The funds of the charity					
Unrestricted funds			341,319		205,201
			341,319		205,201

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the directors on 26 August 2025

G Davies
Director

Company registration number 7382889 (England and Wales)

Created with Scanner Pro

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 24, Christchurch Close, London, SW19 2NZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Income

Cash donations and legacies are recognised on receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Created with Scanner Pro

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	10,144	13,876
Legacies	422,634	210,481
	432,778	224,357

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	7,683	5,304

Created with Scanner Pro

5 Charitable activities

	2024 £	2023 £
Animal welfare	8,622	11,774
Grant funding of activities	190,000	120,000
Donations to animal welfare organisations	93,356	135,528
Support costs	1,099	653
Governance costs	11,266	2,355
	304,343	270,310

Included in governance costs is £1,500 (2023 £1,500) payable to the external examiner.

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,500	1,500

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023 £	Incoming resources £	Resources expended £	At 30 November 2024 £
General funds	205,201	440,461	(304,343)	341,319

Created with Scanner Pro

10 Unrestricted funds **(Continued)**

Previous year:	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	245,850	229,661	(270,310)	205,201

11 Related party transactions

During the year £190,000 (2023: £120,000) of grants were provided to Network for Animals Limited, a company with the same directors, as part of its charitable activities.

Created with Scanner Pro

NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales - Charity number 1142700

Accounts

Charity registration number 1142700

Company registration number 7382889 (England and Wales)

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

PAGES FOR FILING WITH REGISTRAR

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	G Davies L Barritt L A Busby G J Cohen	 (Appointed 18 May 2023)
Charity number	1142700	
Company number	7382889	
Independent examiner	Begbies 9 Bonhill Street London EC2A 4DJ	

NETWORK FOR ANIMALS CHARITABLE TRUST

CONTENTS

	Page
Directors' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 9

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Achievements and performance

The charity is involved in animal welfare campaigns in 26 countries. Among its significant activities are:

- In Trebinje, we completed the construction of Herzogovina's first modern dog shelter, provided financial help for staff and logistical support for animal care.
- We continued our distribution of food for abandoned animals in urban Ukrainian areas destroyed by warfare and provided finance for animal rescue operations.
- We continued our work in Tanzania, bringing water and shelter to 1,000 donkeys at the Mirongoine rural market in Tanzania and expanded our support for Arusha Society for the Protection of Animals. We began providing spay and neuter programs and vaccinations against rabies in Arusha.
- In Kenya, we conducted three sterilization programs in Lamu East, spaying and neutering approximately 1000 cats in 2023.
- Continuing work to end the Chinese donkey skin trade, which threatens the survival of the equines in many places.
- When war broke out in Israel, we provided financial assistance for the distribution of food for dogs and cats in Palestine and with our partners rescued more than 200 dogs from Gaza.
- In Spain we helped rehome 150 Galgos dogs rescued from the hunting industry.
- We funded numerous rescue and outreach missions for donkeys in Gaza and other areas of Palestine.
- In Greece we support a dog feeding scheme in Aspropyrgos, and an animal shelter in Lefkada. Our major focus is to improve conditions for street cats in northern Kefalonia, we installed water feeders and conducted spay and neuter programs. We expanded our feeding program to 14 villages in the area.

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 30 November 2023 were £205,201 (2022 - £245,851) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities for a significant time and ensure ongoing projects are supported.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

Structure, governance and management
The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

G Davies	
A Severson	(Resigned 15 November 2023)
L Barritt	
L A Busby	
G J Cohen	(Appointed 18 May 2023)

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

L Barritt
Director

16 August 2024

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT
TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report to the directors on my examination of the financial statements of Network For Animals Charitable Trust (the charity) for the year ended 30 November 2023.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Christopher Bates FCA
Begbies Chartered Accountants
9 Bonhill Street
London
EC2A 4DJ

Dated: 16 August 2024

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	224,357	233,868
Investments	4	5,304	348
Total income		229,661	234,216
Expenditure on:			
Charitable activities	5	270,310	230,496
Total expenditure		270,310	230,496
Net income/(expenditure) and movement in funds		(40,649)	3,720
Reconciliation of funds:			
Fund balances at 1 December 2022		245,850	242,131
Fund balances at 30 November 2023		205,201	245,851

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		206,701		247,351	
Creditors: amounts falling due within one year	9	(1,500)		(1,500)	
Net current assets			205,201		245,851
The funds of the charity					
Unrestricted funds			205,201		245,851
			205,201		245,851

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the directors on 16 August 2024

L Barritt
Director

Company registration number 7382889 (England and Wales)

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 24, Christchurch Close, London, SW19 2NZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Income

Cash donations and legacies are recognised on receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	13,876	82,209
Legacies receivable	210,481	151,659
	224,357	233,868

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,304	348

5 Charitable activities

	2023	2022
	£	£
Animal welfare	11,774	11,639
Grant funding of activities	120,000	150,000
Donations to animal welfare organisations	135,528	66,852
Support costs	653	548
Governance costs	2,355	1,457
	270,310	230,496

Included in governance costs is £1,440 (2022 £1,422) payable to the external examiner.

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,500	1,500

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	245,850	229,661	(270,310)	205,201

10 Unrestricted funds **(Continued)**

Previous year:	At 1 December 2021	Incoming resources	Resources expended	At 30 November 2022
	£	£	£	£
General funds	242,131	234,216	(230,496)	245,851

11 Related party transactions

During the year £120,000 (2022: £150,000) of grants were provided to Network for Animals Limited, a company with the same directors, as part of its charitable activities.

NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales - Charity number 1142700

Accounts

Charity registration number 1142700

Company registration number 7382889 (England and Wales)

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

PAGES FOR FILING WITH REGISTRAR

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	G Davies A Severson L Barritt L A Busby G J Cohen	 (Appointed 18 May 2023)
Charity number	1142700	
Company number	7382889	
Registered office	9 Bonhill Street London EC2A 4DJ	
Independent examiner	Virginia Underhill FCA Begbies chartered accountants	

NETWORK FOR ANIMALS CHARITABLE TRUST

CONTENTS

	Page
Directors' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 8

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2022

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Achievements and performance

The charity is involved in animal welfare campaigns in 26 countries. Among its significant activities are:

- the provision of five animal ambulances and animal rescue vehicles to evacuate animals from war zones in Ukraine,
- the financing of construction for animal shelters in Ukraine and Poland for the housing and care of animals rescued from the war zones.
- regular distribution of food for abandoned animals in urban Ukrainian areas destroyed by warfare.
- in the city of Trebinje, undertaking the construction and finance of Herzegovina's first state-of-the-art dog shelter.
- bringing water and shelter to 1000 donkeys at the Mirongoine rural market in Tanzania
- relocating 200 abused donkeys from Jordan to a French haven.
- continuing work to end the Chinese donkey skin trade, which threatens the survival of the equines in many places.
- successfully relocating more than 300 dogs from a Croatian animal shelter closed by authorities.
- the care of more than 4500 street dogs every month around the world, including those animals in shelters and through feeding programmes, those on the streets.
- mass spay and neuter campaigns to help cats in Kenya and Greece.

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 31 November 2022 were £245,851 (2021 £242,131) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities for a significant time and ensure ongoing projects are supported.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2022

Structure, governance and management
The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

B Davies	(Resigned 23 February 2022)
G Davies	
A Severson	
L Barritt	
L A Busby	
G J Cohen	(Appointed 18 May 2023)

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

L Barritt
Director
Dated: 9 August 2023

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report to the directors on my examination of the financial statements of Network For Animals Charitable Trust (the charity) for the year ended 30 November 2022.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Virginia Underhill FCA
Begbies chartered accountants

Dated: 9 August 2023

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Total 2021 £
Income from:			
Donations and legacies	3	233,868	241,684
Investments	4	348	75
Total income		234,216	241,759
Expenditure on:			
Charitable activities	5	230,496	273,763
Net income/(expenditure) for the year/ Net movement in funds		3,720	(32,004)
Fund balances at 1 December 2021		242,131	274,135
Fund balances at 30 November 2022		245,851	242,131

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		247,351		243,650	
Creditors: amounts falling due within one year	8	(1,500)		(1,519)	
Net current assets			245,851		242,131
Income funds					
Unrestricted funds			245,851		242,131
			245,851		242,131

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Directors and authorised for issue on 9 August 2023 and are signed on its behalf by:

L Barritt
Director

Company Registration No. 7382889

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Bonhill Street, London EC2A 4DJ

.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Incoming resources

Cash donations are recognised on receipt.

Legacies are recognised on receipt .

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

1 Accounting policies (Continued)

Basic financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. It only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method less any impairment.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or the risks and rewards of ownership are transferred.

Basic financial Liabilities

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	82,209	19,887
Legacies	151,659	221,797
	233,868	241,684

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	348	75

5 Charitable activities

	2022 £	2021 £
Animal welfare	11,639	50,644
Grant funding of activities	216,852	220,000
Support costs	548	594
Governance costs	1,457	2,525
	230,496	273,763

Included in governance costs is £1,422 (2021 £1,440) payable to the external examiner.

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	-	78
Accruals and deferred income	1,500	1,441
	1,500	1,519

9 Related party transactions

During the year £150,000 (2021 £220,000) of grants were provided to Network for Animals Limited, a company with the same directors, as part of its charitable activities.

NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales - Charity number 1142700

Accounts

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2021

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Achievements and performance

The charity is involved in animal welfare campaigns in 22 countries. Among its significant activities are:

- working to end the Chinese donkey skin trade, which threatens the survival of the animals in many places. In the period under review a major achievement was the closure of an illegally operating donkey slaughterhouse in Tanzania, which led to the country banning the slaughter of any donkey;
- rescuing and caring for donkeys in Israel and Zimbabwe;
- mass spay and neuter campaigns to help cats in Kenya and Greece; and
- and the care of more than 4000 street dogs every month including those in shelters and through feeding programs around the world. In this period among the significant achievements were saving from closure a major dog shelter in Harare, Zimbabwe by agreeing to fully support it financially for two years and help reorganisation and the commitment to create a entirely new dog shelter in Bosnia and Herzogovina.

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 31 November 2021 were £242,131 (2020: £274,135) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities for a significant time and ensure all ongoing projects are supported.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

B Davies (Resigned 23 February 2022)

G Davies

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2021

A Severson
L Barritt
L A Busby

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

L Barritt
Director
Dated: 4 May 2022

Charity Registration No. 1142700

Company Registration No. 7382889 (England and Wales)

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

PAGES FOR FILING WITH REGISTRAR

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	G Davies A Severson L Barritt L A Busby
Charity number	1142700
Company number	7382889
Registered office	9 Bonhill Street London EC2A 4DJ
Independent examiner	Virginia Underhill FCA
Bankers	Lloyds Banks plc 8th Floor 33 Old Broad Street London, EC2N 1HZ

NETWORK FOR ANIMALS CHARITABLE TRUST

CONTENTS

	Page
Directors' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 9

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2021

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Achievements and performance

Through grants, the charity is involved in animal welfare campaigns in 22 countries, working to end the Chinese donkey skin trade, rescuing and caring for donkeys in Israel and Zimbabwe, mass spay and neuter campaigns to help cats in Kenya and Greece and the feeding and care of more than 4000 street dogs every month in shelters and feeding programs around the world.

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 31 November 2021were £242,131 (2020: £274,135) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

B Davies (Resigned 23 February 2022)
G Davies
A Severson
L Barritt
L A Busby

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2021

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

L Barritt
Director
Dated: 4 May 2022

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report on the financial statements of the charity for the year ended 30 November 2021, which are set out on pages 4 to 9.

This report is made solely to the directors in accordance with Sections 144-147 and 151-155 of the Charities Act 2011. My work has been undertaken so that I might state to the directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its directors for my examination work.

Respective responsibilities of directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Network For Animals Charitable Trust, are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

  (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Virginia Underhill FCA
Begbies
Chartered Accountants

Dated: 4 May 2022

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	Unrestricted funds 2021 £	Total 2020 £
Income from:			
Donations and legacies	**3**	241,684	242,256
Investments	**4**	75	272
Total income		241,759	242,528
Expenditure on:			
Charitable activities	**5**	273,763	70,420
Net (expenditure)/income for the year/ Net movement in funds		(32,004)	172,108
Fund balances at 1 December 2020		274,135	102,027
Fund balances at 30 November 2021		242,131	274,135

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Cash at bank and in hand		243,650		275,867	
Creditors: amounts falling due within one year	**8**	(1,519)		(1,732)	
Net current assets			242,131		274,135
Income funds					
Unrestricted funds			242,131		274,135
			242,131		274,135

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Directors and authorised for issue on 4 May 2022 and are signed on its behalf by:

L Barritt
Director

Company Registration No. 7382889

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Bonhill Street, London EC2A 4DJ

.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and “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)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Incoming resources

Cash donations are recognised on receipt.

Legacies are recognised on receipt .

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

1 Accounting policies **(Continued)**

Basic financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. It only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method less any impairment.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or the risks and rewards of ownership are transferred.

Basic financial Liabilities

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	19,887	12,517
Legacies	221,797	229,739
	241,684	242,256

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	75	272

5 Charitable activities

	2021	**2020**
	£	**£**
Animal welfare	50,644	66,359
Grant funding of activities	220,000	-
Support costs	594	2,317
Governance costs	2,525	1,744
	273,763	70,420

Included in governance costs is £1,440 (2020 £1,200) payable to the external examiner.

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Creditors: amounts falling due within one year

	2021	**2020**
	£	**£**
Other creditors	78	532
Accruals and deferred income	1,441	1,200
	1,519	1,732

9 Related party transactions

During the year £220,000 of grants were provided to Network for Animals Limited, a company with the same directors, as part of its charitable activities.

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report on the financial statements of the charity for the year ended 30 November 2021, which are set out on pages 4 to 9.

This report is made solely to the directors in accordance with Sections 144-147 and 151-155 of the Charities Act 2011. My work has been undertaken so that I might state to the directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its directors for my examination work.

Respective responsibilities of directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Network For Animals Charitable Trust, are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

  (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Virginia Underhill FCA
Begbies
Chartered Accountants

Dated: 4 May 2022

NETWORK FOR ANIMALS CHARITABLE TRUST

England & Wales - Charity number 1142700

Accounts

Charity Registration No. 1142700

Company Registration No. 7382889 (England and Wales)

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

PAGES FOR FILING WITH REGISTRAR

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	B Davies G Davies A Severson L Barritt L A Busby	 (Appointed 10 May 2020)
Charity number	1142700	
Company number	7382889	
Registered office	9 Bonhill Street London EC2A 4DJ	
Independent examiner	Michael Firman FCA Begbies 9 Bonhill Street London EC2A 4DJ	

NETWORK FOR ANIMALS CHARITABLE TRUST

CONTENTS

	Page
Directors' report	1
Independent examiner's report	2
Statement of financial activities	3
Statement of financial position	4
Notes to the financial statements	5 - 7

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2020

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust deed, the Companies Act 2006, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
The object of the charity and the principal activity of the company is to increase the awareness of the public, politicians and others to matters of animal welfare and environmental concern.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit
In planning the company's activities for the year, the directors confirm that the company has given due regard to the company Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

Achievements and performance
The charity has worked in the Philippines, and elsewhere, to provide animal care and to campaign for animal welfare. In particular our continuing campaign against the dog meat trade.

Financial review
The results for the year are set out on 4.
The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:
B Davies
G Davies
A Severson
L Barritt
L A Busby (Appointed 10 May 2020)

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

L Barritt
Director
Dated: 23 June 2021

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report on the financial statements of the charity for the year ended 30 November 2020, which are set out on pages 3 to 7.

This report is made solely to the directors in accordance with Sections 144-147 and 151-155 of the Charities Act 2011. My work has been undertaken so that I might state to the directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its directors for my examination work.

Respective responsibilities of directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Network For Animals Charitable Trust, are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

  (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Michael Firman FCA
Begbies
Chartered Accountants
9 Bonhill Street
London
EC2A 4DJ

Dated: 23 June 2021

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Unrestricted funds 2020 £	Total 2019 £
Income from:			
Donations and legacies	3	242,256	50,189
Investments	4	272	403
Total income		242,528	50,592
Expenditure on:			
Charitable activities	5	70,420	226,608
Net income/(expenditure) for the year/ Net movement in funds		172,108	(176,016)
Fund balances at 1 December 2019		102,027	278,043
Fund balances at 30 November 2020		274,135	102,027

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		275,867		103,455	
Creditors: amounts falling due within one year	8	(1,732)		(1,428)	
Net current assets			274,135		102,027
Income funds					
Unrestricted funds			274,135		102,027
			274,135		102,027

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Directors and authorised for issue on 23 June 2021 and are signed on its behalf by:

L Barritt
Director

Company Registration No. 7382889

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Bonhill Street, London EC2A 4DJ

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Incoming resources

Cash donations are recognised on receipt.

Legacies are recognised on receipt .

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

1 Accounting policies (Continued)

Basic financial assets

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. It only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method less any impairment.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or the risks and rewards of ownership are transferred.

Basic financial Liabilities

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2020	2019
	£	£
Donations and gifts	12,517	6,916
Legacies	229,739	43,273
	242,256	50,189

4 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	272	403

5 Charitable activities

	2020 £	2019 £
Animal welfare	66,359	154,890
Grant funding of activities	-	50,000
Support costs	2,317	15,404
Governance costs	1,744	6,314
	70,420	226,608
Analysis by fund		
Unrestricted funds	70,420	226,608

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	532	228
Accruals and deferred income	1,200	1,200
	1,732	1,428