

# ANIMAL AID 246

England & Wales · Charity number 1143133

## Details

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**Other names** ANIMALAID246, ANIMALAID

**Status** Registered

**Legal form** Charitable company

**Company number** [07616442](#)

**Registered** 2011-07-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Animal Aid 246  
246 County Road  
Walton  
Liverpool  
L4 5PW

**Phone** 01515243693

**Email** [ANIMALAID246@GMAIL.COM](mailto:ANIMALAID246@GMAIL.COM)

**Website** [www.animalaid246.com](http://www.animalaid246.com)

## Activities

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**Objects:** TO PREVENT CRUELTY AND RELIEVE THE SUFFERING AND DISTRESS OF ANIMALS IN NEED OF CARE AND ATTENTION IN THE MERSEYSIDE AREA.

**Activities:** ANIMAL AID PREVIOUSLY OPERATED AS CHARITY No. 702713We aim to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West. We are committed to providing shelter for stray / unwanted animals and find loving homes for all the animals in its care ensuring they receive excellent veterinary care and are neutered, vaccinated, micro chipped.

## Classification

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- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,296	£76,775	-	-
2024-03-31	£30,788	£77,059	-	-
2023-03-31	£36,486	£125,720	-	-
2022-03-31	£55,540	£93,461	-	-
2021-03-31	£105,870	£112,765	-	-

## Trustees

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Name	Role	Appointed
Janette Helen Barnard		2025-06-12
Margaret Ann Caffrey		2019-11-01
Roland Caffrey		2019-11-01

**ANIMAL AID 246**

England & Wales - Charity number 1143133

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# Accounts

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# **ANIMAL AID 246**

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## **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Company Registration No. 07616442  
Charity Registration No. 1143133**

## **ANIMAL AID 246**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2025.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the Charitable Company are to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West area. Animal Aid 246 is committed to providing shelter for stray / unwanted animals focusing on felines. Our aim is to find loving, secure homes for all the animals in our care. All animals in the care of the organisation receive excellent veterinary care and are spayed / neutered, vaccinated and micro-chipped before rehoming. Any animals may be taken back if owners become unable to care for them. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

#### **ACHIEVEMENTS AND PERFORMANCE**

Animal Aid would like to thank all our supporters, volunteers and shop customers for the invaluable support and donations they have given during this past year which have enabled us to continue to provide the best care possible to all the unwanted, abandoned and abused cats that came into our care.

The Charity continues to experience very challenging and difficult times. The high cost of living has had a huge impact on finances, and the rising costs of veterinary care, cat food and energy has greatly drained the Charity's resources. Our charity shop continues to be our main source of income. The shop is in an area of great deprivation and provides a source of affordable clothing and homeware for local people who are on benefits or having difficulty making ends meet. We are proud of the role we play in the local community as the shop is not just somewhere where people can find a bargain but is a welcoming place where they can drop in to have a friendly chat and seek help and advice regarding any issues they may have regarding their cats.

Having received confirmation from HMRC that the Charity is eligible to claim gift aid, we contacted our supporters who make monetary donations and who pay tax and asked if they would consider gift aiding their donations. We had a positive response and Gift Aid donations are now a welcome addition to our income. Our Christmas and Easter raffles were successful in raising much needed funds and the items for 50p rail in the shop has been a great success.

Social media continues to be invaluable in helping us to reach out to the wider community. In addition to helping the Charity to raise funds it has also helped to raise awareness of the work we do and to the importance of neutering and microchipping cats. It has drawn attention to cats up for adoption and has been a means of reuniting lost pets with their owners. Our website has been a successful resource in raising donations to the Charity.

We are extremely grateful to all our supporters and long-standing donors for their generous monetary donations and for their donations of saleable items and items for raffle prizes at a time when many are struggling to manage themselves. These kind donations have enabled us to provide the best possible care for the cats in the catteries and in helping us to work towards our aim of saving abused and abandoned cats and kittens across the local area and Merseyside.

## **ANIMAL AID 246**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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Every effort is made to find the best forever homes for the cats in our care, and, during this year, the charity has successfully rehomed twenty-two cats and kittens and five have been placed in foster care. We have helped a great number of cats and kittens, many of them living rough on the streets, providing them with a place of safety, food, health care, comfortable surroundings and lots of love and attention. Every cat in our care is neutered, and we ensure all cats and kittens are microchipped, health checked by our vet, and receive flea and worm treatments before they are rehomed.

In the course of this year the refurbishment of both catteries has been completed with new cat furniture being assembled and installed and the addition of soft furnishings. This has provided a comfortable and stimulating environment for the cats in our care.

It has been yet another challenging year due to the ever-increasing cost of cat food, vet fees and energy costs. Unfortunately, we have seen a reduction in the number of people wanting to adopt cats due to their own financial situations and have received emails on almost a daily basis from owners asking the Charity to rehome their cats due either to them not being able to afford to keep them or because their landlord will not allow pets. Both catteries are continually full, but staff always do their best to assist those who ask for our help. In the circumstances, we believe the Charity has achieved a great deal.

#### **FINANCIAL REVIEW**

Total income for the year was £64,296 (2024: £30,788); of which £nil (2024: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £76,775 (2024: £77,059) leaving a deficit for the year of £12,479 (2024: deficit £46,271).

At 31<sup>st</sup> March 2025 the charitable company's reserves stood at £176,344 (2024: £188,823).

#### **RISK MANAGEMENT**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

#### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted reserves, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

Free reserves are the charitable company's unrestricted funds less tangible fixed assets. At the end of the financial year the unrestricted funds totalled £176,344 (£70,913 net of tangible fixed assets).

The charitable company requires £9,194 for redundancy provision, £19,194 for three months' running costs (totalling £28,388).

#### **PLANS FOR FUTURE**

Now that the refurbishment of the catteries is complete we are looking forward to welcoming prospective adopters to meet all the cats and kittens in our care. We are planning to have safety glass doors installed in both catteries. This will enable new cats to see the cats in the main cattery and will facilitate their introduction.

Another project is to clear the cellar so that it can be used for storage, thereby creating more space in the shop to display a greater number of items for sale.

## **ANIMAL AID 246**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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As has previously been mentioned, we are seeing an increase in demand for our services, and both our catteries are operating at full capacity. It is highly likely that this situation will continue. As greater demands are placed on the Charity to help more and more cats and kittens and resources are being stretched, fundraising will continue to be the Charity's priority for the coming year. The focus will be on exploring more ways of raising funds. We will continue to have raffles and, hopefully, hold sponsored events. We intend to advertise some items which have been donated to the shop for sale on sites such as eBay and Vinted as well as on Facebook. We are fortunate that our wonderful supporters are willing to donate whatever they can to assist us with this. We will continue to raise awareness that supporters who make donations and are taxpayers can gift aid their donations at no extra cost to themselves.

Our website will be regularly updated with a greater focus on the cats up for adoption in the hope that more can be rehomed. There will also be regular posts on social media to draw attention to the cats who are up for adoption and to encourage fostering, and to raise awareness of important issues such as neutering cats and to advertise forthcoming fundraising activities.

The strong belief in animal welfare is at the heart of our operations. We will, in the coming year, endeavour to continue to apply for suitable grants and funding in order to ensure that we can give the best possible care to the cats and kittens we rescue and hopefully to expand our welfare work.

#### **Dissolution of charitable company**

The charitable company was dissolved with Companies House on 28<sup>th</sup> May 2019 and removed from the Charity Commission register on 29<sup>th</sup> November 2019. The charitable company was restored with Companies House on 11<sup>th</sup> November 2020 and charity registration re-instated on 25<sup>th</sup> November 2020.

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

Animal Aid 246 is a charitable company limited by guarantee (registered in England and Wales, No. 07616442) incorporated on 27<sup>th</sup> April 2011 and registered as a charity (number 1143133) on 27<sup>th</sup> July 2011. Animal Aid 246 was dissolved with Companies House on 28<sup>th</sup> May 2019 reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019, reinstated 25<sup>th</sup> November 2020.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The governing document is a constitution adopted on 27<sup>th</sup> April 2011. The charitable company operates across the Merseyside area.

The board of Trustees (who are also the Directors of the charitable company) forms the Committee which meets regularly throughout the year to attend to operational matters, fundraising and governance issues.

**ANIMAL AID 246**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Animal Aid 246

**Company Number** 07616442

**Charity Number** 1143133

**Registered Office** 246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Trustees** J Barnard (Appointed 12<sup>th</sup> June 2025)  
T Birchall (Resigned 2<sup>nd</sup> June 2025)  
M Caffrey  
R Caffrey  
A Fleming (Resigned 2<sup>nd</sup> June 2025)  
R Stokes

**Independent Examiner** Mrs Ying Huang ACCA  
c/o LCVS,  
151 Dale Street,  
Liverpool,  
L2 2AH

**Bankers** Lloyds TSB Bank PLC,  
Waterloo, Birmingham OSC 4  
Ariel House,  
231 Coventry Road,  
Sheldon,  
Birmingham,  
B26 3JW

**Signed on behalf of the Trustees**

.....*M. A. Caffrey*.....  
**M A Caffrey**  
**Trustee**

**Date** 27/01/26

## **ANIMAL AID 246**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

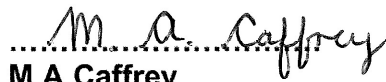
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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the Order of the board,**

  
.....  
**M A Caffrey**  
**Trustee**

246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Date:** 27/01/26.....

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ANIMAL AID 246

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2025, which are set out on pages 7 to 16.

## Respective responsibilities of Trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act,
2. 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
3. to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

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

## Independent examiner's statement – matter of concern identified

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: ..... 28/01/2026 ,

**ANIMAL AID 246****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	41,534	-	41,534	9,092
Charitable activities	3b	21,967	-	21,967	21,120
Other trading activities	3c	795	-	795	576
		-----	-----	-----	-----
<b>Total income</b>		<b>64,296</b>	<b>-</b>	<b>64,296</b>	<b>30,788</b>
		-----	-----	-----	-----
					-
<b>Expenditure on</b>					
Charitable activities	4	76,775	-	76,775	77,059
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>76,775</b>	<b>-</b>	<b>76,775</b>	<b>77,059</b>
		-----	-----	-----	-----
<b>Net (expenditure), net movement in funds</b>		<b>(12,479)</b>	<b>-</b>	<b>(12,479)</b>	<b>(46,271)</b>
<b>Total funds brought forward</b>	9, 10	188,823		188,823	235,094
		-----	-----	-----	-----
<b>Total funds carried forward</b>	8 - 10	<b>176,344</b>		<b>176,344</b>	<b>188,823</b>
		=====	=====	=====	=====

The notes on pages 9 to 16 form part of these accounts. The net movement in resources for the period was derived from the continuing activities of the charitable company

**ANIMAL AID 246**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025**

*Company No 07616442*

	Notes	31 <sup>st</sup> March 2025		31 <sup>st</sup> March 2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		105,431		107,999
<b>Current assets</b>					
Debtors	6	341		2,555	
Cash at bank and in hand		72,322		79,882	
		-----		-----	
		72,663		82,437	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	7	(1,750)		(1,613)	
		-----		-----	
<b>Net current assets</b>			70,913		80,824
			-----		-----
<b>Total assets less current liabilities</b>			<b>176,344</b>		<b>188,823</b>
			=====		=====
<b>Funds:</b>					
<b>Unrestricted funds</b>	8, 9		176,344		188,823
<b>Restricted funds</b>	8, 10		-		-
			-----		-----
			<b>176,344</b>		<b>188,823</b>
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 27/01/26....., and signed on their behalf by.

*M. A. Caffrey*

**M A Caffrey**

**Trustee**

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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#### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £10.

#### **2. Accounting Policies**

##### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charitable company 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.

##### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, the Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of a charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed assets**

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Pet Care Equipment	20% reducing balance basis
Shop Equipment	20% reducing balance basis
Freehold Property	2% straight line basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charitable 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.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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#### **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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

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

#### **Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

## ANIMAL AID 246

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

### 3. Income and endowments from

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>a. Donations and Legacies</b>				
Donations	12,108	-	12,108	9,092
Legacies	28,853	-	28,853	-
Gift Aid	573	-	573	-
	-----	-----	-----	-----
	<b>41,535</b>	<b>-</b>	<b>41,535</b>	<b>9,092</b>
	=====	=====	=====	=====
<b>b. Charitable activities</b>	£	£	£	£
Shop income	20,262	-	20,262	16,640
Cat Adoptions	1,705	-	1,705	4,480
	-----	-----	-----	-----
	<b>21,967</b>	<b>-</b>	<b>21,967</b>	<b>21,120</b>
	=====	=====	=====	=====
<b>c. Other trading activities</b>	£	£	£	£
Fundraising	795	-	795	576
	=====	=====	=====	=====

### 4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To prevent cruelty and relieve the suffering and distress of animals in need of care and attention	69,588	7,187	76,775	77,059
	=====	=====	=====	=====

#### a. Analysed as follows:

	2025 £	2024 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	30,974	31,248
Pension	643	605
Running costs	8,644	8,727
Shop expenses	1,514	2,400
Waste	554	562
Pet food	10,306	10,858
Pet care	16,953	14,651
	-----	-----
	<b>69,588</b>	<b>69,051</b>
	-----	-----

## ANIMAL AID 246

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

	2025	2024
<i>Support &amp; Governance costs:</i>	£	£
Staff Salary costs	69	344
Repairs & Maintenance	-	891
Office costs	1,001	577
Legal fees	34	68
Insurance	2,214	2,640
HMRC Penalty	200	-
Loss on Disposal of Fixed Assets	113	-
Accountancy	1,102	990
Depreciation	2,454	2,498
	-----	-----
	<b>7,187</b>	<b>8,008</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>76,925</b>	<b>77,059</b>
	=====	=====

All the above expenditure relates to unrestricted funding.

#### b. Staff Costs & Numbers

	2025	2024
	£	£
Salaries	31,043	31,592
Social Security Costs	-	-
Pension	643	605
	-----	-----
	<b>31,686</b>	<b>32,197</b>
	=====	=====

#### c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Total number of staff	<b>1.52</b>	<b>1.66</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year (2024: nil).

No out-of-pocket expenses were reimbursed to Trustees in the year (2024: £nil).

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025****5. Tangible fixed assets**

	<b>Pet Care Equipment</b>	<b>Shop Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2024	856	1,254	119,517	121,627
Disposal	-	(250)	-	(250)
	-----	-----	-----	-----
Balance 31 <sup>st</sup> March 2025	<b>856</b>	<b>1,004</b>	<b>119,517</b>	<b>121,377</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2024	844	833	11,951	13,628
Charge for the year	2	62	2,391	2,455
Disposal	-	(137)	-	(137)
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2025	<b>846</b>	<b>758</b>	<b>14,342</b>	<b>15,946</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2025</b>	<b>10</b>	<b>246</b>	<b>105,175</b>	<b>105,431</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2024	12	421	107,566	107,999
	=====	=====	=====	=====

All fixed assets are used in the direct charitable activities of the charitable company.

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	-	2,214
Other Debtors	341	341
	-----	-----
	<b>341</b>	<b>2,555</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	1,102	1,045
Pension	35	30
Other Creditors	613	538
	-----	-----
	<b>1,750</b>	<b>1,613</b>
	=====	=====

**ANIMAL AID 246**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**8. Analysis of net assets between funds**

Year end 2025	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	22,711	70,913	93,654
R Jones Designated Fund	82,720	-	82,720
	-----	-----	-----
	<b>105,431</b>	<b>70,913</b>	<b>176,344</b>
	=====	=====	=====
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	<b>105,431</b>	<b>70,913</b>	<b>176,344</b>
	=====	=====	=====

Year end 2024	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	23,399	80,824	104,223
R Jones Designated Fund	84,600	-	84,600
	-----	-----	-----
	<b>107,999</b>	<b>80,824</b>	<b>188,823</b>
	=====	=====	=====
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	<b>107,999</b>	<b>80,824</b>	<b>188,823</b>
	=====	=====	=====

**9. Unrestricted Funds**

Year end 2025	Funds at beginning of year	Movements in the Year		Funds at end of year
		Income	Expenditure	
	£	£	£	£
General Funds	104,223	64,296	(74,895)	93,624
R Jones Designated Fund	84,600	-	(1,880)	82,720
	-----	-----	-----	-----
	<b>188,823</b>	<b>64,296</b>	<b>(76,775)</b>	<b>176,344</b>
	=====	=====	=====	=====

Year end 2024	Funds at beginning of year	Movements in the Year		Funds at end of year
		Income	Expenditure	
	£	£	£	£
General Funds	148,614	30,788	(75,179)	104,223
R Jones Designated Fund	86,480	-	(1,880)	84,600
	-----	-----	-----	-----
	<b>235,094</b>	<b>30,788</b>	<b>(77,059)</b>	<b>188,823</b>
	=====	=====	=====	=====

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**R Jones Designated Fund** – Contribution towards the acquisition of the property 246 County Road

#### **10. Restricted Funds**

There were no restricted funds held during the year or at 31<sup>st</sup> March 2025 (2024: £nil).

#### **11. Operating Lease Commitments**

There were no financial commitments under non-cancellable operating leases as at 31<sup>st</sup> March 2025. (2024: none).

#### **12. Related Party Transactions**

There were no related party transactions at as 31<sup>st</sup> March 2025 (2024: £nil).

#### **13. Contingent Liabilities**

There were no contingent liabilities as at 31<sup>st</sup> March 2025 (2024: £nil).

#### **14. Guarantees**

As at 31<sup>st</sup> March 2025 6 members had given a guarantee of £10 each in the event of the charitable company winding-up total £60 (2024: 6 members £60).

**ANIMAL AID 246**

England & Wales - Charity number 1143133

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# Accounts

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# **ANIMAL AID 246**

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## **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Company Registration No. 07616442  
Charity Registration No. 1143133**

## **ANIMAL AID 246 TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2024. The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019.

### **OBJECTIVES AND ACTIVITIES**

The objects of the Charitable Company are to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West area. Animal Aid 246 is committed to providing shelter for stray / unwanted animals focusing on felines. Our aim is to find loving, secure homes for all the animals in our care. All animals in the care of the organisation receive excellent veterinary care and are spayed / neutered, vaccinated and micro-chipped before rehoming. Any animals may be taken back if owners become unable to care for them. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

### **ACHIEVEMENTS AND PERFORMANCE**

Animal Aid would like to thank all our supporters, volunteers and shop customers for the invaluable support they have given during the last year which has enabled us to continue to provide the best care possible to all the unwanted, abandoned and abused cats that came into our care.

The Charity has experienced very challenging and difficult times since the Covid 19 Pandemic and this year has been no exception. High inflation has had a huge impact on finances and the rising costs of veterinary care, cat food and energy has greatly drained the Charity's resources.

Our charity shop continues to be our main source of income. The shop is in an area of great deprivation and provides a source of affordable clothing and homeware for local people who are on benefits or having difficulty making ends meet. We are proud of the role we play in the local community as the shop is not just somewhere where people can find a bargain, but they can also have a friendly chat and seek help and advice regarding any issues concerning their cats.

Our application to claim Gift Aid was approved by HMRC and this is now a welcome source of income. Our Christmas and Easter raffles were successful in raising much needed funds as was our participation in the Cat Extravaganza held in Liverpool in October 2023. The Cat Extravaganza also enabled us to promote the work done by the Charity and to raise the importance of neutering cats.

Social media continues to be invaluable in helping us to reach out to the wider community. In addition to helping the Charity to raise funds it has also helped to raise awareness of the work we do and to the importance of neutering and microchipping cats. It has drawn attention to cats up for adoption and has been a means of reuniting lost pets with their owners. Our website is up and running and has been a successful resource in raising donations to the Charity.

We are extremely grateful to all our supporters and long-standing donors for their generous monetary donations and for their donations of saleable items at a time when many are struggling to manage themselves. These kind donations have enabled us to provide the best possible care for the cats in the catteries and in helping us to work towards our aim of saving abused and abandoned cats and kittens across the local area and Merseyside.

Every effort is made to find the best forever homes for the cats in our care and, during this year, the charity has successfully rehomed 32 cats and kittens.

## **ANIMAL AID 246 TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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We have helped a great number of cats and kittens, many of them living rough on the streets, providing them with a place of safety, food, health care, comfortable surroundings and lots of love and attention. Every cat in our care is neutered and we ensure all cats and kittens are microchipped, health checked by our vet, and receive flea and worm treatments before they are rehomed.

In the course of this year both catteries have been painted as have the hall and stairwell. The new cat furniture is in the process of being assembled and installed to provide a stimulating environment for the cats in our care.

This has been yet another extremely challenging year due to the ever-increasing cost of cat food, vet fees and energy costs. We have seen a reduction in the number of people wanting to adopt cats due to their own financial situations and every day there are emails from owners asking the Charity to rehome their cats. Both catteries are continually full to capacity, but staff always do their best to assist those who ask for our help. In the circumstances, we believe the Charity has achieved a great deal.

### **FINANCIAL REVIEW**

Total income for the year was £30,788 (2023: £36,486); of which £nil (2023: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £77,059 (2023: £125,720) leaving a deficit for the year of £46,271 (2023: deficit £89,234).

At 31<sup>st</sup> March 2024 the charitable company's reserves stood at £188,823 (2023: £235,094).

### **RISK MANAGEMENT**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted reserves, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

Free reserves are the charitable company's unrestricted funds less tangible fixed assets. At the end of the financial year the unrestricted funds totalled £188,823 (£80,824 net of tangible fixed assets).

The charitable company requires £9,301 for redundancy provision, £19,265 for three months' running costs (totalling £28,566).

### **PLANS FOR FUTURE**

The refurbishment of the catteries is almost complete. The remaining cat furniture will be assembled and installed in the catteries and some soft furnishings added. We are looking forward to welcoming prospective adopters into our newly refurbished catteries to meet all the cats and kittens in our care.

As has previously been mentioned, we are seeing an increase in demand for our services and both our catteries are operating at full capacity. We anticipate that this situation will continue. As we are asked to help more and more cats and kittens and resources are decreasing, fundraising must be the Charity's priority for the coming year.

## **ANIMAL AID 246 TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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Our focus will be on finding more ways of raising funds. We will continue to have raffles and, hopefully, we will hold sponsored events. Some items which have been donated to the shop will be advertised for sale on social media. We are fortunate that our wonderful supporters are willing to donate whatever they can.

We plan to contact our supporters who make monetary donations and pay tax to make them aware of our Gift Aid status and ask them to consider gift aiding their donation, which will make a positive difference to the Charity's funds.

We will continue to maintain and update our website and post on social media, putting a greater focus on the cats up for adoption in the hope that more can be rehomed. We will also use the website and social media to raise awareness of the importance of neutering cats.

The strong belief in animal welfare is at the heart of our operations. We will, in the coming year, endeavour to continue to apply for suitable grants and funding in order to ensure that we can give the best possible care to the cats and kittens we rescue and hopefully to expand our welfare work.

### **Dissolution of charitable company**

The charitable company was dissolved with Companies House on 28<sup>th</sup> May 2019 and removed from the Charity Commission register on 29<sup>th</sup> November 2019. The charitable company was restored with Companies House on 11<sup>th</sup> November 2020 and charity registration re-instated on 25<sup>th</sup> November 2020.

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

Animal Aid 246 is a charitable company limited by guarantee (registered in England and Wales, No. 07616442) incorporated on 27<sup>th</sup> April 2011 and registered as a charity (number 1143133) on 27<sup>th</sup> July 2011. Animal Aid 246 was dissolved with Companies House on 28<sup>th</sup> May 2019 reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019, reinstated 25<sup>th</sup> November 2020.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The governing document is a constitution adopted on 27<sup>th</sup> April 2011. The charitable company operates across the Merseyside area.

The board of Trustees (who are also the Directors of the charitable company) forms the Committee which meets regularly throughout the year to attend to operational matters, fundraising and governance issues.

**ANIMAL AID 246**

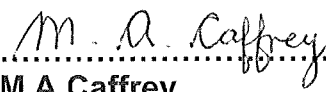
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Animal Aid 246  
**Company Number** 07616442  
**Charity Number** 1143133  
**Registered Office** 246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW  
**Trustees** T Birchall  
M Caffrey  
R Caffrey  
A Fleming  
R Stokes  
**Independent Examiner** Mrs Ying Huang ACCA  
c/o LCVS,  
151 Dale Street,  
Liverpool,  
L2 2AH  
**Bankers** Lloyds TSB Bank PLC,  
Waterloo, Birmingham OSC 4  
Ariel House,  
231 Coventry Road,  
Sheldon,  
Birmingham,  
B26 3JW

**Signed on behalf of the Trustees**

  
.....  
**M A Caffrey**  
Trustee

**Date** 12.12.24

**ANIMAL AID 246**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the Order of the board,**

.....*M. A. Caffrey*.....  
**M A Caffrey**  
**Trustee**

246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Date:** *12.12.24*.....

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ANIMAL AID 246

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Respective responsibilities of Trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2024, which are set out on pages 7 to 16.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act,
2. 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
3. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement – matter of concern identified

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang** 

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: .....17./12./2024

**ANIMAL AID 246****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	9,092	-	9,092	15,126
Charitable activities	3b	21,120	-	21,120	19,887
Other trading activities	3c	576	-	576	1,473
		-----	-----	-----	-----
<b>Total income</b>		<b>30,788</b>	<b>-</b>	<b>30,788</b>	<b>36,486</b>
		-----	-----	-----	-----
<b>Expenditure on</b>					
Charitable activities	4	77,059	-	77,059	125,720
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>77,059</b>	<b>-</b>	<b>77,059</b>	<b>125,720</b>
		-----	-----	-----	-----
<b>Net (expenditure), net movement in funds</b>		<b>(46,271)</b>	<b>-</b>	<b>(46,271)</b>	<b>(89,234)</b>
		-----	-----	-----	-----
Total funds brought forward	9, 10	235,094	-	235,094	324,328
		-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>8 - 10</b>	<b>188,823</b>	<b>-</b>	<b>188,823</b>	<b>235,094</b>
		=====	=====	=====	=====

The notes on pages 9 to 16 form part of these accounts. The net movement in resources for the period was derived from the continuing activities of the charitable company

**ANIMAL AID 246**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024**

*Company No 07616442*

	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		107,999		110,497
<b>Current assets</b>					
Debtors	6	2,555		2,057	
Cash at bank and in hand		79,882		123,535	
		-----		-----	
		82,437		125,592	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	7	(1,613)		(995)	
		-----		-----	
<b>Net current assets</b>			80,824		124,597
			-----		-----
<b>Total assets less current liabilities</b>			<b>188,823</b>		<b>235,094</b>
			=====		=====
<b>Funds:</b>					
<b>Unrestricted funds</b>	8, 9		188,823		235,094
<b>Restricted funds</b>	8, 10		-		-
			-----		-----
			<b>188,823</b>		<b>235,094</b>
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 10.12.24....., and signed on their behalf by.

M. A. Caffrey.....  
**M A Caffrey**

**Trustee**

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £10.

#### **2. Accounting Policies**

##### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charitable company 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.

##### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, the Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed assets**

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Pet Care Equipment	20% reducing balance basis
Shop Equipment	20% reducing balance basis
Freehold Property	2% straight line basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charitable 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.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

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

#### **Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****3. Income and endowments from**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>a. Donations and Legacies</b>				
Donations	9,092	-	9,092	10,853
Legacies	-	-	-	4,273
	<b>9,092</b>	<b>-</b>	<b>9,092</b>	<b>15,126</b>
<b>b. Charitable activities</b>				
Shop income	16,640	-	16,640	14,053
Cat Adoptions	4,480	-	4,480	5,834
	<b>21,120</b>	<b>-</b>	<b>21,120</b>	<b>19,887</b>
<b>c. Other trading activities</b>				
Fundraising	576	-	576	1,473

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To prevent cruelty and relieve the suffering and distress of animals in need of care and attention	69,051	8,008	77,059	125,720

**a. Analysed as follows:**

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	31,248	31,989
Pension	605	926
Running costs	8,727	7,609
Shop expenses	2,400	6,264
Waste	562	3,055
Pet food	10,858	7,997
Pet care	14,651	15,839
	<b>69,051</b>	<b>73,679</b>

## ANIMAL AID 246

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

<i>Support &amp; Governance costs:</i>	£	£
Staff Salary costs	344	-
Repairs & Maintenance	891	42,527
Office costs	577	3,190
Legal fees	68	-
Insurance	2,640	2,390
Bank charges	-	468
Accountancy	990	940
Depreciation	2,498	2,526
	-----	-----
	<b>8,008</b>	<b>52,041</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>77,059</b>	<b>125,720</b>
	=====	=====

All the above expenditure relates to unrestricted funding.

#### b. Staff Costs & Numbers

	2024	2023
	£	£
Salaries	31,592	31,989
Social Security Costs	-	-
Pension	605	929
	-----	-----
	<b>32,197</b>	<b>32,915</b>
	=====	=====

#### c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Total number of staff	<b>1.66</b>	<b>1.54</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year (2023: nil).

No out-of-pocket expenses were reimbursed to Trustees in the year (2023: £nil).

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****5. Tangible fixed assets**

	<b>Pet Care Equipment</b>	<b>Shop Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2023	856	1,254	119,517	121,627
	-----	-----	-----	-----
Balance 31 <sup>st</sup> March 2024	<b>856</b>	<b>1,254</b>	<b>119,517</b>	<b>121,627</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2023	841	728	9,561	11,130
Charge for the year	3	105	2,390	2,498
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2024	<b>844</b>	<b>833</b>	<b>11,951</b>	<b>13,628</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>12</b>	<b>421</b>	<b>107,566</b>	<b>107,999</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2023	15	526	109,956	110,497
	=====	=====	=====	=====

All fixed assets are used in the direct charitable activities of the charitable company.

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	2,214	2,057
Other Debtors	341	-
	-----	-----
	<b>2,555</b>	<b>2,057</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1,075	995
Other Creditors	538	-
	-----	-----
	<b>1,613</b>	<b>995</b>
	=====	=====

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****8. Analysis of net assets between funds**

Year end 2024	Tangible fixed assets £	Net current assets £	Total £
<b>Unrestricted Funds</b>			
General Fund	23,399	80,824	104,223
R Jones Designated Fund	84,600	-	84,600
	<u>107,999</u>	<u>80,824</u>	<u>188,823</u>
<b>Restricted Funds</b>	-	-	-
<b>Totals</b>	<u>107,999</u>	<u>80,824</u>	<u>188,823</u>

Year end 2023	Tangible fixed assets £	Net current assets £	Total £
<b>Unrestricted Funds</b>			
General Fund	24,017	124,597	148,614
R Jones Designated Fund	86,480	-	86,480
	<u>110,497</u>	<u>124,597</u>	<u>235,094</u>
<b>Restricted Funds</b>	-	-	-
<b>Totals</b>	<u>110,497</u>	<u>124,597</u>	<u>235,094</u>

**9. Unrestricted Funds**

Year end 2024	Funds at beginning of year £	Movements in the Year		Funds at end of year £
		Income £	Expenditure £	
General Funds	148,614	30,788	(75,179)	104,223
R Jones Designated Fund	86,480	-	(1,880)	84,600
	<u>235,094</u>	<u>30,788</u>	<u>(77,059)</u>	<u>188,823</u>

## ANIMAL AID 246

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

Year end 2023	Funds at beginning of year £	Movements in the Year		Funds at end of year £
		Income £	Expenditure £	
General Funds	237,363	36,486	(125,235)	148,614
R Jones Designated Fund	86,965	-	(485)	86,480
	<u>324,328</u>	<u>36,486</u>	<u>(125,720)</u>	<u>235,094</u>

**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**R Jones Designated Fund** – Contribution towards the acquisition of the property 246 County Road

#### 10. Restricted Funds

There were no restricted funds held during the year or at 31<sup>st</sup> March 2024 (2023: £nil).

#### 11. Operating Lease Commitments

There were no financial commitments under non-cancellable operating leases as at 31<sup>st</sup> March 2024. (2023: none).

#### 12. Related Party Transactions

There were no related party transactions at as 31<sup>st</sup> March 2024 (2023: £nil).

#### 13. Contingent Liabilities

There were no contingent liabilities as at 31<sup>st</sup> March 2024 (2023: £nil).

#### 14. Guarantees

As at 31<sup>st</sup> March 2024 6 members had given a guarantee of £10 each in the event of the charitable company winding-up total £60 (2023: 6 members £60).

**ANIMAL AID 246**

England & Wales - Charity number 1143133

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# Accounts

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# **ANIMAL AID 246**

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## **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Company Registration No. 07616442  
Charity Registration No. 1143133**

The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2023. The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019.

### **OBJECTIVES AND ACTIVITIES**

The objects of the Charitable Company are to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West area. Animal Aid 246 is committed to providing shelter for stray / unwanted animals focusing on felines. Our aim is to find loving, secure homes for all the animals in our care. All animals in the care of the organisation receive excellent veterinary care and are spayed / neutered, vaccinated and micro-chipped before rehoming. Any animals may be taken back if owners become unable to care for them. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

### **ACHIEVEMENTS AND PERFORMANCE**

Animal Aid would like to thank all our supporters, customers and volunteers for the wonderful support they have given during the last year. This has enabled us to provide the best care possible to all the unwanted, abandoned and abused cats that came into our care.

This past year has yet again proved to be a difficult one for the Charity due to the cost-of-living crisis and the current economic situation. Many people are struggling financially. This has had a huge impact on our plans for fundraising and we are ever more reliant on our charity shop as our main source of income. The shop is in an area of great deprivation and provides a source of affordable clothing and homeware for local residents who are on benefits or having difficulty making ends meet. We play an important role in the local community as the shop is not just somewhere where people can find a bargain, but they can also have a friendly chat and seek help and advice with any issues concerning their cats.

Facebook continues to be invaluable in helping us to reach out to the wider community. In addition to helping the Charity to raise much needed funds, it has also helped to raise awareness of the work we do and to the importance of neutering and microchipping cats. It has drawn attention to cats up for adoption and has been a means of reuniting lost pets with their owners. Our website is up and running and has been a successful resource in raising donations to the Charity.

We are extremely grateful to all our supporters and long-standing donors for their generous monetary donations and donations of saleable items at a time when many are struggling to manage themselves. These kind donations have enabled us to provide the best possible care for the cats in the catteries and in helping us to work towards our aim of saving abused and abandoned cats and kittens across the local area and Merseyside.

Every endeavour is made to find the best forever homes for the cats in our care and, during this year, the charity has successfully rehomed 63 cats and kittens. We have helped a great number of cats and kittens providing them with a place of safety, food, health care, comfortable surroundings and lots of love and attention. Every cat in our care is neutered and we ensure all cats and kittens are microchipped before they are rehomed.

We are pleased that during this year, before the start of the building work, we have been able to take on some students working towards their Duke of Edinburgh Award and college students as part of their work experience. This was of great benefit to us as we had extra help caring for the cats and to the students as they learned what is involved in the running of a rescue.

The Charity's focus this year has been on the work needed to make our building safe, secure and comfortable for both cats and staff. Escalating costs of materials and unforeseen problems made this more expensive than first anticipated. In addition to double glazing throughout the whole building and the necessary electrical work which we had known about, a building inspection showed that a new roof was needed. The isolation area had a new roof, the exterior wall was rebuilt for health and safety reasons and remaining walls taken back to the brick, levelled and plastered. New flooring was laid, electrical work carried out and a new toilet and kitchen fitted. The roofing and unexpected work on the isolation area incurred the extra cost of storage for the isolation pens. There was also a rodent issue in the cellar which had to be dealt with professionally. Once the problem had been eradicated the cellar had to be cleared out and skips hired for the removal of everything that had been stored there. The cellar was then deep cleaned and has since been inspected regularly with no recurrence of the problem. Redecoration of the isolation area has been completed and redecoration of the catteries has begun.

Although this year has been very challenging in so many ways with the rising costs of cat food, vet fees and energy costs and the obstacles encountered during the building work we feel the Charity has achieved a great deal.

### **FINANCIAL REVIEW**

Total income for the year was £36,486 (2022: £55,540); of which £nil (2022: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £125,720 (2022: £93,461) leaving a deficit for the year of £89,234 (2022: deficit £37,921).

At 31<sup>st</sup> March 2023 the charitable company's reserves stood at £235,094 (2022: £324,088).

### **RISK MANAGEMENT**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted reserves, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

Free reserves are the charitable company's unrestricted funds less tangible fixed assets. At the end of the financial year the unrestricted funds totalled £235,094 (£124,596 net of tangible fixed assets).

The charitable company requires £9,203 for redundancy provision, £31,430 for three months' running costs (totalling £40,633).

### **PLANS FOR FUTURE**

The work to make our building safe, secure and comfortable is almost complete. We aim to have the catteries, hall and stairwell redecorated by the end of this year. Once this has been done the old cat furniture and bedding will be removed and replaced with new. After the completion of the work on the catteries we are hoping to operate a scheme whereby people can visit the cats and choose a cat to sponsor for a monthly fee yet to be decided.

We plan to investigate the cost of a patio to provide a safe and secure outside space for the cats, bearing in mind its viability and whether it is affordable, especially in the current financial climate.

As always, we are seeing an increase in demand for our services and both our catteries are operating at full capacity. We anticipate that the situation will only get worse with rising inflation causing hardship for many pet owners. As we are asked to help more and more cats and kittens it is essential that we look into more ways of raising funds. We will continue to have raffles and, where possible, bag packing at the local supermarket, but we are conscious that people have very little in the way of spare money. We are fortunate that our wonderful supporters are willing to donate whatever they can. With this in mind, we are going to investigate if the Charity qualifies for claiming Gift Aid as this is a way of raising extra funds without any cost to the donors, providing they are taxpayers.

We will continue to maintain and update our website, putting a greater focus on the cats up for adoption in the hope that more can be rehomed. We will also use the website and social media to raise awareness of the importance of neutering cats.

We also hope to continue to take on more volunteers, including students, once the refurbishment of the catteries has been completed.

The strong belief in animal welfare is at the heart of our operations. We will, in the coming year, endeavour to continue to apply for suitable grants and funding in order to ensure that we can give the best possible care to the cats and kittens we rescue and hopefully to expand our welfare work.

### **Dissolution of charitable company**

The charitable company was dissolved with Companies House on 28<sup>th</sup> May 2019 and removed from the Charity Commission register on 29<sup>th</sup> November 2019. The charitable company was restored with Companies House on 11<sup>th</sup> November 2020 and charity registration re-instated on 25<sup>th</sup> November 2020.

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

Animal Aid 246 is a charitable company limited by guarantee (registered in England and Wales, No. 07616442) incorporated on 27<sup>th</sup> April 2011 and registered as a charity (number 1143133) on 27<sup>th</sup> July 2011. Animal Aid 246 was dissolved with Companies House on 28<sup>th</sup> May 2019 reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019, reinstated 25<sup>th</sup> November 2020.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The governing document is a constitution adopted on 27<sup>th</sup> April 2011. The charitable company operates across the Merseyside area.

The board of Trustees (who are also the Directors of the charitable company) forms the Committee which meets regularly throughout the year to attend to operational matters, fundraising and governance issues.

**ANIMAL AID 246  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Animal Aid 246

**Company Number** 07616442

**Charity Number** 1143133

**Registered Office** 246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Trustees** T Birchall  
M Caffrey  
R Caffrey  
W Dickinson (Resigned 8<sup>th</sup> September 2022)  
A Fleming  
R Stokes

**Independent Examiner** Paula Sanchez ACCA  
c/o LCVS,  
151 Dale Street,  
Liverpool,  
L2 2AH

**Bankers** Lloyds TSB Bank PLC,  
Waterloo, Birmingham OSC 4  
Ariel House,  
231 Coventry Road,  
Sheldon,  
Birmingham,  
B26 3JW

**Signed on behalf of the Trustees**

*M. A. Caffrey*  
.....  
**M A Caffrey**  
**Trustee**

**Date** *21st December 2023*

## **ANIMAL AID 246 STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the Order of the board,**

*M. A. Caffrey*

**M A Caffrey  
Trustee**

246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Date:** *21st December 2023*

## INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ANIMAL AID 246

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### Respective responsibilities of Trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 7 to 16.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act,
2. 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
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement


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

### Independent examiner's statement – matter of concern identified

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *21 December 2023*

**ANIMAL AID 246****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	15,126	-	15,126	32,625
Charitable activities	3b	19,887	-	19,887	19,558
Other trading activities	3c	1,473	-	1,473	5,507
Other Income	3d	-	-	-	950
		-----	-----	-----	-----
<b>Total income</b>		<b>36,486</b>	<b>-</b>	<b>36,486</b>	<b>55,540</b>
		-----	-----	-----	-----
<b>Expenditure on</b>					
Charitable activities	4	125,720	-	125,720	93,461
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>125,720</b>	<b>-</b>	<b>125,720</b>	<b>93,461</b>
		-----	-----	-----	-----
<b>Net (expenditure), net movement in funds</b>		<b>(89,234)</b>	<b>-</b>	<b>(89,234)</b>	<b>(37,921)</b>
Total funds brought forward	9, 10	324,328	-	324,328	362,249
		-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>8 - 10</b>	<b>235,094</b>	<b>-</b>	<b>235,094</b>	<b>324,328</b>
		=====	=====	=====	=====

The notes on pages 9 to 16 form part of these accounts. The net movement in resources for the period was derived from the continuing activities of the charitable company

**ANIMAL AID 246**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023**

**Company No 07616442**

	Notes	31 <sup>st</sup> March 2023		31 <sup>st</sup> March 2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		110,497		113,023
<b>Current assets</b>					
Debtors	6	2,057		1,979	
Cash at bank and in hand		123,535		210,668	
		-----		-----	
		125,592		212,647	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	7	(995)		(1,342)	
		-----		-----	
<b>Net current assets</b>			124,597		211,305
			-----		-----
<b>Total assets less current liabilities</b>			<b>235,094</b>		<b>324,328</b>
			=====		=====
<b>Funds:</b>					
<b>Unrestricted funds</b>	8, 9		235,094		324,328
<b>Restricted funds</b>	8, 10		-		-
			-----		-----
			<b>235,094</b>		<b>324,328</b>
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 20/12/23....., and signed on their behalf by.

M. A. Caffrey.....  
**M A Caffrey**

**Trustee**

**1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £10.

**2. Accounting Policies****Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charitable company 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.

**Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, the Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Fund accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed assets**

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Pet Care Equipment	20% reducing balance basis
Shop Equipment	20% reducing balance basis
Freehold Property	2% straight line basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charitable 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.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Derecognition of financial liabilities**

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

**Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**ANIMAL AID 246**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**3. Income and endowments from**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>a. Donations and Legacies</b>				
Donations	10,853	-	10,853	3,175
Legacies	4,273	-	4,273	29,450
	<u>15,126</u>	<u>-</u>	<u>15,126</u>	<u>32,625</u>
	=====	=====	=====	=====
<b>b. Charitable activities</b>				
Shop income	14,053	-	14,053	9,696
Cat Adoptions	5,834	-	5,834	9,862
	<u>19,887</u>	<u>-</u>	<u>19,887</u>	<u>19,558</u>
	=====	=====	=====	=====
<b>c. Other trading activities</b>				
Fundraising	1,473	-	1,473	2,407
	=====	=====	=====	=====
<b>d. Other Income</b>				
Gain on Disposal of Fixed Asset	-	-	-	950
	=====	=====	=====	=====

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To prevent cruelty and relieve the suffering and distress of animals in need of care and attention	73,679	52,041	125,720	93,461
	=====	=====	=====	=====

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023****a. Analysed as follows:**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Staff salary costs	31,989	29,584
Pension	926	867
Running costs	7,609	7,992
Shop expenses	6,264	7,815
Waste	3,055	5,560
Pet food	7,997	9,508
Pet care	15,839	20,442
	-----	-----
	<b>73,679</b>	<b>81,768</b>
	-----	-----
 <i>Support &amp; Governance costs:</i>		
Staff Salary costs	-	504
Repairs & Maintenance	42,527	-
Office costs	3,190	2,609
Legal fees	-	2,645
Insurance	2,390	1,973
Bank charges	468	390
Accountancy	940	910
Miscellaneous	-	102
Depreciation	2,526	2,560
	-----	-----
	<b>52,041</b>	<b>11,693</b>
	-----	-----
 <b>Total expenditure on charitable activities</b>	<b>125,720</b>	<b>93,461</b>
	=====	=====

All the above expenditure relates to unrestricted funding.

**b. Staff Costs & Numbers**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries	31,989	30,088
Social Security Costs	-	-
Pension	929	867
	-----	-----
	<b>32,915</b>	<b>30,955</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2023</b>	<b>2022</b>
Total number of staff	<b>1.54</b>	<b>1.78</b>
	=====	=====

## ANIMAL AID 246

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

No employee received emoluments of more than £60,000 during the year (2022: nil).

No out-of-pocket expenses were reimbursed to Trustees in the year (2022: £nil).

#### 5. Tangible fixed assets

	<b>Pet Care Equipment</b>	<b>Shop Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2022	856	1,254	119,517	121,627
	-----	-----	-----	-----
Balance 31 <sup>st</sup> March 2023	<b>856</b>	<b>1,254</b>	<b>119,517</b>	<b>121,627</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2022	837	597	7,170	8,604
Charge for the year	4	131	2,391	2,526
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2023	<b>841</b>	<b>728</b>	<b>9,561</b>	<b>11,130</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2023</b>	<b>15</b>	<b>526</b>	<b>109,956</b>	<b>110,497</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2022	19	657	112,347	113,023
	=====	=====	=====	=====

All fixed assets are used in the direct charitable activities of the charitable company.

#### 6. Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>2,057</b>	<b>1,979</b>
	=====	=====

#### 7. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	995	965
Other Creditors	-	377
	-----	-----
	<b>995</b>	<b>1,342</b>
	=====	=====

**ANIMAL AID 246**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**8. Analysis of net assets between funds**

Year end 2023	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	24,017	124,597	148,614
R Jones Designated Fund	86,480	-	86,480
	-----	-----	-----
	<b>110,497</b>	<b>124,597</b>	<b>235,094</b>
	=====	=====	=====
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	<b>110,497</b>	<b>124,597</b>	<b>235,094</b>
	=====	=====	=====

Year end 2022	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	26,058	211,305	237,363
R Jones Designated Fund	86,965	-	86,965
	-----	-----	-----
	<b>113,023</b>	<b>211,305</b>	<b>324,328</b>
	=====	=====	=====
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	<b>113,023</b>	<b>244,516</b>	<b>324,328</b>
	=====	=====	=====

**9. Unrestricted Funds**

Year end 2023	<u>Movements in the year</u>			
	Funds at beginning of year	Income	Expenditure	Funds at end of year
	£	£	£	£
General Funds	237,363	36,486	(125,235)	148,614
R Jones Designated Fund	86,965	-	(485)	86,480
	-----	-----	-----	-----
	<b>324,328</b>	<b>36,486</b>	<b>(125,720)</b>	<b>235,094</b>
	=====	=====	=====	=====

Year end 2022	<u>Movements in the year</u>			
	Funds at beginning of year	Income	Expenditure	Funds at end of year
	£	£	£	£
General Funds	272,009	55,540	(90,186)	237,363
R Jones Designated Fund	90,240	-	(3,275)	86,965
	-----	-----	-----	-----
	<b>364,249</b>	<b>55,540</b>	<b>(93,461)</b>	<b>324,328</b>
	=====	=====	=====	=====

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**R Jones Designated Fund** – Contribution towards the acquisition of the property 246 County Road

#### **10. Restricted Funds**

There were no restricted funds held during the year or at 31<sup>st</sup> March 2023 (2022: £nil).

#### **11. Operating Lease Commitments**

There were no financial commitments under non-cancellable operating leases as at 31<sup>st</sup> March 2023. (2022: none).

#### **12. Related Party Transactions**

There were no related party transactions at as 31<sup>st</sup> March 2023 (2022: £nil).

#### **13. Contingent Liabilities**

There were no contingent liabilities as at 31<sup>st</sup> March 2023 (2022: £nil).

#### **14. Guarantees**

As at 31<sup>st</sup> March 2023, 6 members had given a guarantee of £10 each in the event of the charitable company winding-up total £60 (2022: 6 members £60).

**ANIMAL AID 246**

England & Wales - Charity number 1143133

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# Accounts

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# **ANIMAL AID 246**

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## **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Company Registration No. 07616442**  
**Charity Registration No. 1143133**

The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2022. The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019.

### **OBJECTIVES AND ACTIVITIES**

The objects of the Charitable Company are to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West area. Animal Aid 246 is committed to providing shelter for stray / unwanted animals focusing on felines. Our aim is to find loving, secure homes for all the animals in our care. All animals in the care of the organisation receive excellent veterinary care and are spayed / neutered, vaccinated and micro-chipped before rehoming. Any animals may be taken back if owners become unable to care for them. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

### **ACHIEVEMENTS AND PERFORMANCE**

Animal Aid would like to thank all our supporters, customers, and volunteers for the support they have given during the last year to enable us to provide the best care possible to all the unwanted and abused cats that came into our care.

This past year has once again proved to be a difficult one for the Charity due to the continuing effects of the Covid 19 Pandemic. Our charity shop is our main source of income. Unfortunately, at stages during the year, footfall was less than usual, and takings were down. This was due, in part, to some of the shop's regular customers returning to their homes and families in other countries during the Pandemic and a reluctance of our elderly customers to return to life as it was. This was further exacerbated by long term road works directly outside the shop which affected both customers and donation drop offs. The shop is in an area of great deprivation and residents are struggling to make ends meet. In order to raise funds and at the same time to help the local community, many of whom are elderly or unemployed, we decided to offer a 50p range of affordable clothing alongside more expensive items which has proved to be a great success. We pride ourselves in providing a happy, friendly atmosphere where customers can pop in for a chat and seek advice and support with regard to their cats. We have helped some of our elderly customers with flea treatment for their cats and, in some instances, have provided cat food. Our mobile contact number enables our cattery manager to be available to respond to out of hours calls, offering help and advice as and when required. We are a vital part of the local community which, in turn, has been very supportive of our charity.

Facebook has been invaluable in helping us to reach out to the wider community and our posts have gained the charity over 10,000 followers. Our appeals for donations via this media have been very successful.

We are extremely grateful to all our supporters and long-standing donors for their generosity during this time as we have been more reliant than ever on their kind donations to provide the best care for the cats in the cattery and also in helping us to work towards our aim of saving abused and abandoned cats and kittens across the North West.

During the course of the year, we have helped a great number of cats and kittens including rescuing kittens from the dock area after their mother was killed and four two-week-old kittens abandoned in a shoebox in a field. We have taken in older cats which have been dumped by their owners, given street cats a place of safety and provided sanctuary for cats unsuitable for

## **ANIMAL AID 246**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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adoption. We have tried our very best to find forever homes for the cats and kittens in our care and have successfully rehomed 79 cats and kittens. We have also had success in finding long term foster care for cats with health issues and elderly cats who may never get the chance of being adopted. The cost of vet care is covered by the charity and food, flea and worm treatment if requested by the foster carer.

The charity received one legacy in this period, and, after discussion, it was agreed by the trustees that this should be put towards the cost of planned renovations to the building.

Although this year has been very challenging due to ever-increasing veterinary bills and rising cattery costs we remain in a healthy financial situation.

#### **FINANCIAL REVIEW**

Total income for the year was £55,540 (2021: £105,870); of which £nil (2021: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £93,701 (2021: £112,765) leaving a deficit for the year of £38,161 (2021: deficit £6,895).

At 31<sup>st</sup> March 2022 the charitable company's reserves stood at £324,088 (2021: £362,249).

#### **RISK MANAGMENT**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

#### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted reserves, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

Free reserves are the charitable company's unrestricted funds less tangible fixed assets. At the end of the financial year the unrestricted funds totalled £324,088 (£113,023 net of tangible fixed assets).

The charitable company requires £7,783 for redundancy provision, £23,425 for three months' running costs (totalling £31,208).

#### **PLANS FOR FUTURE**

Our plans for the renovation of our building have had to be scaled back due to the increased costs of building materials brought about by the Pandemic and Brexit and the rising costs of running the rescue and providing the best possible care for our cats and kittens in the current financial situation. The unanimous decision of the trustees was to focus on what was essential for the safety and well-being of the cats and kittens. We are in the process of obtaining quotes for double glazing, the rewiring of the whole building and the addition of a patio which would provide the cats with a safe, secure, outdoor space. Once the new windows have been installed and the rewiring completed the catteries will be redecorated and new cat furniture installed. It is our hope that this work will be completed by the end of 2022.

As always, we are seeing an increase in demand for our services and our cattery is operating at full capacity. The situation has been exacerbated by landlords not allowing pets, resulting in some owners abandoning their cats when they move home, and the current increase in the cost of living which has left many owners struggling to afford to keep their pets. Added to this is the number of unneutered cats. We will continue to try to educate people regarding the importance of neutering their cats and the health benefits of this. One way of doing this is via our website which we will focus on in order to reach a wider audience. Improving the website

## **ANIMAL AID 246**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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and updating it regularly will make more people aware of the work we do and, hopefully, result in more cats being rehomed and attract much needed donations.

As we are asked to help more and more cats and kittens, including giving rescue space to three rescued cats being flown over from Istanbul in September, fundraising has assumed an even greater importance. We understand that people have little in the way of spare money but, from experience, we know that people are willing to help where they can. We will be putting every effort into fundraising next year - bag packing in a local supermarket where a trustee is an employee, sponsored events such as abseiling and the Santa Dash, raffles and car boot/table sales and lots of affordable items in our charity shop. We also plan to take on more volunteers, including college students, once the building work is completed.

The strong belief in animal welfare is at the heart of our operations. We will, in the coming year, endeavour to continue to apply for suitable grants and funding in order to ensure that we can give the best possible care to the cats and kittens we rescue and hopefully to expand our welfare work.

#### **Dissolution of charitable company**

The charitable company was dissolved with Companies House on 28<sup>th</sup> May 2019 and removed from the Charity Commission register on 29<sup>th</sup> November 2019. The charitable company was restored with Companies House on 11<sup>th</sup> November 2020 and charity registration re-instated on 25<sup>th</sup> November 2020.

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

Animal Aid 246 is a charitable company limited by guarantee (registered in England and Wales, No. 07616442) incorporated on 27<sup>th</sup> April 2011 and registered as a charity (number 1143133) on 27<sup>th</sup> July 2011. Animal Aid 246 was dissolved with Companies House on 28<sup>th</sup> May 2019 reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019, reinstated 25<sup>th</sup> November 2020.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The governing document is a constitution adopted on 27<sup>th</sup> April 2011. The charitable company operates across the Merseyside area.

The board of Trustees (who are also the Directors of the charitable company) forms the Committee which meets regularly throughout the year to attend to operational matters, fundraising and governance issues.

**ANIMAL AID 246  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Animal Aid 246  
**Company Number** 07616442  
**Charity Number** 1143133  
**Registered Office** 246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW  
**Trustees** T Birchall  
M Caffrey  
R Caffrey  
W Dickinson  
A Fleming  
R Stokes  
**Independent Examiner** Paula Sanchez ACCA  
c/o LCVS,  
151 Dale Street,  
Liverpool,  
L2 2AH  
**Bankers** Lloyds TSB Bank PLC,  
Waterloo, Birmingham OSC 4  
Ariel House,  
231 Coventry Road,  
Sheldon,  
Birmingham,  
B26 3JW

**Signed on behalf of the Trustees**

*M A Caffrey*  
.....  
**M A Caffrey**  
**Trustee**

**Date** 1st December 2022

## **ANIMAL AID 246 STATEMENT OF TRUSTEES' RESPONSIBILITIES**

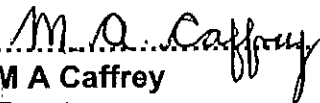
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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the Order of the board,**

  
**M A Caffrey**  
**Trustee**

246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Date:** *1st December 2022*

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ANIMAL AID 246

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Respective responsibilities of Trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 7 to 16.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act,
2. 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
3. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

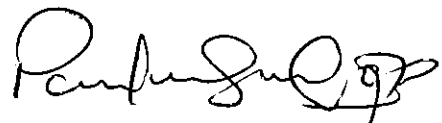
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

Independent examiner's statement – matter of concern identified

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Miss Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: **8<sup>th</sup> December 2022**

**ANIMAL AID 246****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	32,625	-	32,625	56,963
Charitable activities	3b	19,558	-	19,558	46,343
Other trading activities	3c	2,407	-	5,507	88
Other Income	3d	950	-	950	2,476
<b>Total income</b>		<b>55,540</b>	<b>-</b>	<b>55,540</b>	<b>105,870</b>
<b>Expenditure on</b>					
Charitable activities	4	93,461	-	93,461	112,765
<b>Total resources expended</b>		<b>93,461</b>	<b>-</b>	<b>93,461</b>	<b>112,765</b>
<b>Net (expenditure)/Income, net movement in funds</b>		<b>(37,921)</b>	<b>-</b>	<b>(37,921)</b>	<b>(6,895)</b>
Total funds brought forward	9, 10	362,249	-	362,249	369,144
<b>Total funds carried forward</b>	<b>8 - 10</b>	<b>324,328</b>	<b>-</b>	<b>324,328</b>	<b>362,249</b>

The notes on pages 9 to 16 form part of these accounts. The net movement in resources for the period was derived from the continuing activities of the charitable company

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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#### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £10.

#### **2. Accounting Policies**

##### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1<sup>st</sup> January 2019, Charities Act 2011 and the Companies Act 2006.

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

The charitable company 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.

##### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Although, due to COVID-19, there will be a reduction of shop trade and cat adoptions income during future years, the Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****3. Income and endowments from**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>a. Donations and Legacies</b>				
Donations	3,175	-	3,175	3,003
Legacies	29,450		29,450	53,960
	-----	-----	-----	-----
	<b>32,625</b>	<b>-</b>	<b>32,625</b>	<b>56,963</b>
	=====	=====	=====	=====
<b>b. Charitable activities</b>	£	£	£	£
Shop income	9,696	-	9,696	39,303
Cat Adoptions	9,862	-	9,862	7,040
	-----	-----	-----	-----
	<b>19,558</b>	<b>-</b>	<b>19,558</b>	<b>46,343</b>
	=====	=====	=====	=====
<b>c. Other trading activities</b>	£	£	£	£
Fundraising	2,407	-	2,407	88
	=====	=====	=====	=====
<b>d. Other Income</b>	£	£	£	£
Insurance Claim	-	-	-	2,476
Gain on Disposal of Fixed Asset	950	-	950	-
	=====	=====	=====	=====

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To prevent cruelty and relieve the suffering and distress of animals in need of care and attention	81,768	11,693	93,461	112,765
	=====	=====	=====	=====

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

No employee received emoluments of more than £60,000 during the year (2021: nil).

No out of pocket expenses were reimbursed to Trustees in the year (2021: £nil).

**5. Tangible fixed assets**

	<b>Pet Care Equipment</b>	<b>Shop Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2021	7,416	1,254	119,517	128,187
Disposals during the year	(6,560)	-	-	(6,560)
	-----	-----	-----	-----
Balance 31 <sup>st</sup> March 2022	<b>856</b>	<b>1,254</b>	<b>119,517</b>	<b>121,627</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2021	5,242	432	4,780	10,454
Charge for the year	5	165	2,390	2,560
Disposal for the year	(4,410)	-	-	(4,410)
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2022	<b>837</b>	<b>597</b>	<b>7,170</b>	<b>8,604</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2022</b>	<b>19</b>	<b>657</b>	<b>112,347</b>	<b>113,023</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2021	2,174	822	114,737	117,733
	=====	=====	=====	=====

All fixed assets are used in the direct charitable activities of the charitable company.

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>1,979</b>	<b>1,578</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	965	1,680
Other Creditors	377	446
	-----	-----
	<b>1,342</b>	<b>2,126</b>
	=====	=====

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****8. Analysis of net assets between funds**

Year end 2022	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	26,058	211,305	237,363
R Jones Designated Fund	86,965	-	86,965
	<u>113,023</u>	<u>211,305</u>	<u>324,328</u>
<b>Restricted Funds</b>	-	-	-
<b>Totals</b>	<u>113,023</u>	<u>244,516</u>	<u>324,328</u>

Year end 2021	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	27,493	244,516	272,009
R Jones Designated Fund	90,240	-	90,240
	<u>117,733</u>	<u>244,516</u>	<u>362,249</u>
<b>Restricted Funds</b>	-	-	-
<b>Totals</b>	<u>117,733</u>	<u>244,516</u>	<u>362,249</u>

**9. Unrestricted Funds**

Year end 2022	Movements in the year			Funds at end of year
	Funds at beginning of year	Income	Expenditure	
	£	£	£	£
General Funds	272,009	55,540	(90,186)	237,363
R Jones Designated Fund	90,240	-	(3,275)	86,965
	<u>364,249</u>	<u>55,540</u>	<u>(93,461)</u>	<u>324,328</u>

Year end 2021	Movements in the year			Funds at end of year
	Funds at beginning of year	Income	Expenditure	
	£	£	£	£
General Funds	277,024	105,870	(110,885)	272,009
R Jones Designated Fund	92,120	-	(1,880)	90,240
	<u>369,144</u>	<u>105,870</u>	<u>(112,765)</u>	<u>362,249</u>

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**R Jones Designated Fund** – Contribution towards the acquisition of the property  
246 County Road

#### **10. Restricted Funds**

There were no restricted funds held during the year or at 31<sup>st</sup> March 2022 (2021: £nil).

#### **11. Operating Lease Commitments**

There were no financial commitments under non-cancellable operating leases as at 31<sup>st</sup> March 2022. (2021: none).

#### **12. Related Party Transactions**

There were no related party transactions at as 31<sup>st</sup> March 2022 (2021: £nil).

#### **13. Contingent Liabilities**

There were no contingent liabilities as at 31<sup>st</sup> March 2022 (2021: £nil).

#### **14. Guarantees**

As at 31<sup>st</sup> March 2022, 6 members had given a guarantee of £10 each in the event of the charitable company winding-up total £60 (2021: 8 members £80).

**ANIMAL AID 246****DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<b>2022</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations and legacies	32,625	56,963
Shop income	9,696	39,303
Fundraising	2,407	88
Cat Adoptions	9,862	7,040
Gain on Disposal of Fixed Asset	950	-
Insurance Claim	-	2,476
	-----	-----
<b>Total Income</b>	<b>55,540</b>	<b>105,870</b>
	-----	-----
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff salary costs	30,088	27,925
Pension	867	-
Shop expenses	7,815	16,677
Pet food	9,507	12,886
Pet care	20,442	30,361
Broadband	303	-
Utilities	7,690	7,310
Waste	5,560	4,571
Administration costs	2,419	4,100
Storage Costs	-	1,572
Insurance	1,973	316
Bank charges	390	414
Legal and professional fees	2,645	2,894
Accountancy	910	725
Miscellaneous	102	-
Subscriptions	190	-
Depreciation	2,560	3,014
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>93,461</b>	<b>112,765</b>
	-----	-----
<b>Total expenditure</b>	<b>93,461</b>	<b>112,765</b>
	-----	-----
<b>Net (expenditure)/ income for year</b>	<b>(37,921)</b>	<b>(6,895)</b>
	=====	=====

(This page does not form part of the statutory financial statements)

**ANIMAL AID 246**

England & Wales - Charity number 1143133

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# Accounts

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# **ANIMAL AID 246**

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## **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Company Registration No. 07616442  
Charity Registration No. 1143133**

## **ANIMAL AID 246 TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2021. The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015).

### **OBJECTIVES AND ACTIVITIES**

The objects of the Charitable Company are to prevent cruelty and relieve the suffering and distress of animals in need of care and attention in the North West area. Animal Aid 246 is committed to providing shelter for stray / unwanted animals focusing on felines. Our aim is to find loving, secure homes for all the animals in our care. All animals in the care of the organisation receive excellent veterinary care and are spayed / neutered, vaccinated and micro-chipped before rehoming. Any animals may be taken back if owners become unable to care for them. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charitable company is meeting its Public Benefit requirements.

### **ACHIEVEMENTS AND PERFORMANCE**

Animal Aid would like to thank all our supporters, customers and volunteers for the support they have given during the last year to enable us to provide the best care possible to all the unwanted and abused cats that came into our care. This past year has been exceptionally difficult due to the Covid 19 Pandemic which saw the shop having to close on three occasions in line with Government directives and all fundraising activities suspended. Our insurance helped towards the loss of income on the first two occasions when the shop had to close but, unfortunately, we were not entitled to any financial help from the insurance company for the third closure. During the periods when the shop was closed staff continued to work. We were unable to furlough any staff as the cats still needed caring for. We are extremely grateful to all our supporters and long-standing donors for their generosity during this time as we were more reliant than ever on their kind donations to provide the best care for the cats in the cattery and also in helping us to work towards our aim of saving abused and abandoned cats and kittens across the North West. We are also grateful to our loyal customers who returned to the shop once we were legally able to reopen.

Adoptions were put on hold during the first lockdown. We were, however, able to resume rehoming cats and kittens during the subsequent two lockdowns thanks to technology. Prospective adopters were interviewed via the internet, IDs checked, and home checks were carried out virtually. This resulted in 130 cats and kittens being successfully rehomed.

Although this year has been very challenging due to Covid 19 and ever-increasing veterinary bills and cattery costs we remain in a healthy financial situation. This enabled us to employ the services of an architect to draw up plans for the renovation of our building into a fully operational cattery with an outdoor space for the cats and a redesigned shop.

### **FINANCIAL REVIEW**

Total income for the year was £105,870 (2020: £333,439); of which £nil (2020: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £112,765 (2020: £97,002) leaving a deficit for the year of £6,895 (2020: surplus £236,437).

At 31<sup>st</sup> March 2020 the charitable company's reserves stood at £362,249 (2020: £369,144).

### **RISK MANAGEMENT**

The main risks, to which the charitable company is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted reserves, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

Free reserves are the charitable company's unrestricted funds less tangible fixed assets. At the end of the financial year the unrestricted funds totalled £362,249 (£244,516 net of tangible fixed assets).

The charitable company requires £5,295 for redundancy provision, £28,191 for three months' running costs (totalling £33,486).

### **PLANS FOR FUTURE**

Planning permission for the building work was granted by Liverpool City Council and we are now in the process of obtaining quotes from builders for the work involved in renovating our building into a fully operational cattery with a safe, secure outdoor space for the cats and a redesigned shop. This will provide a better quality of life for the cats and will enable us to accommodate more cats in need of our help. It is our hope that the building work will be completed during 2022 but Covid and, to some degree Brexit, are having an impact as building contractors are in great demand and some materials are proving difficult to acquire. We are also seeking temporary accommodation for the cats in our care whilst the building work is in progress as the noise and disturbance will be far too stressful for them.

As always, we are seeing an increase in demand for our services and our cattery is operating at full capacity. The situation has been exacerbated by landlords not allowing pets, resulting in some owners abandoning their cats when they move home, and the impact of Covid which has left some owners struggling to afford to keep their pets. Added to this is the number of unneutered cats. We will continue to try to educate people regarding the importance of neutering their cats and the health benefits of this. As we are asked to help more and more cats and kittens and, in the light of the current financial situation, fundraising has assumed an even greater importance. We will be starting fundraising again as normality slowly returns with collections, bag packing, sponsored events, raffles and car boot/table sales. We also plan to take on more volunteers, including college students, once the building renovations are completed, to help with the increase in demand.

The strong belief in animal welfare is at the heart of our operations. We will, in the coming year, endeavour to continue to apply for suitable grants and funding in order to ensure that we can give the best possible care to the cats and kittens we rescue and hopefully to expand our welfare work.

### **Dissolution of charitable company**

The charitable company was dissolved with Companies House on 28<sup>th</sup> May 2019 and removed from the Charity Commission register on 29<sup>th</sup> November 2019. The charitable company was restored with Companies House on 11<sup>th</sup> November 2020 and charity registration re-instated on 25<sup>th</sup> November 2020.

### **Covid-19**

The Covid 19 pandemic has had a detrimental effect on the Charity presenting us with many challenges, especially financially. The shop, which is our main source of regular income, had to close on three occasions in line with Government directives when the country went into lockdown.

All fundraising was halted during this time and cat adoptions were put on hold during the first lockdown. We were unable to furlough staff as they had to continue to work to care for the cats which meant wages still had to be paid. Our overheads and expenditure remained the same – cat food and litter, vet bills, utility bills, council tax etc., but we struggled for income due to no customers in the shop and no fundraising. We did claim on our insurance on the occasions when the shop had to close and we received two payments, which helped cover some of our costs, but we were not entitled to a third claim.

Due to being unable to rehome cats during the first lockdown we sadly had no space to take in other needy cats which were brought to our attention, another sad effect of the pandemic.

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

Animal Aid 246 is a charitable company limited by guarantee (registered in England and Wales, No. 07616442) incorporated on 27<sup>th</sup> April 2011 and registered as a charity (number 1143133) on 27<sup>th</sup> July 2011. Animal Aid 246 was dissolved with Companies House on 28<sup>th</sup> May 2019 reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019, reinstated 25<sup>th</sup> November 2020.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The governing document is a constitution adopted on 27<sup>th</sup> April 2011. The charitable company operates across the Merseyside area.

The board of Trustees (who are also the Directors of the charitable company) forms the Committee which meets regularly throughout the year to attend to operational matters, fundraising and governance issues.

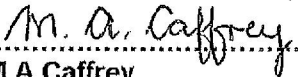
**ANIMAL AID 246**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Animal Aid 246
<b>Company Number</b>	07616442
<b>Charity Number</b>	1143133
<b>Registered Office</b>	246 County Road, Liverpool, Merseyside, L4 5PW
<b>Trustees</b>	T Birchall M Caffrey R Caffrey W Dickinson A Fleming K Maxwell (Resigned 17 <sup>th</sup> November 2020) R Stokes P Towner (Resigned 17 <sup>th</sup> November 2020)
<b>Independent Examiner</b>	Graham Wright B A (Hons), FCA DChA, or Paula Sanchez ACCA c/o LCVS, 151 Dale Street, Liverpool, L2 2AH
<b>Bankers</b>	Lloyds TSB Bank PLC, Waterloo, Birmingham OSC 4 Ariel House, 231 Coventry Road, Sheldon, Birmingham, B26 3JW

**Signed on behalf of the Trustees**

  
.....  
M A Caffrey  
Trustee

Date 17.12.21

**ANIMAL AID 246**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

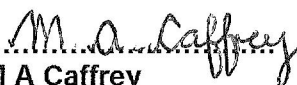
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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**By the Order of the board,**

  
.....  
**M A Caffrey**  
**Trustee**

246 County Road,  
Liverpool,  
Merseyside,  
L4 5PW

**Date:** 17.12.21.....

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ANIMAL AID 246

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2021, which are set out on pages 7 to 16.

## Respective responsibilities of Trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act,
2. 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
3. to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

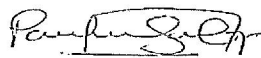
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

## Independent examiner's statement – matter of concern identified

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs. Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *17<sup>th</sup> December 2021*

**ANIMAL AID 246****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3a	56,963	-	56,963	309,240
Charitable activities	3b	46,343	-	46,343	24,199
Other trading activities	3c	88	-	88	-
Other Income	3d	2,476		2,476	
		-----	-----	-----	-----
<b>Total income</b>		<b>105,870</b>	<b>-</b>	<b>105,870</b>	<b>333,439</b>
		-----	-----	-----	-----
<b>Expenditure on</b>					
Raising funds		-	-	-	688
Charitable activities	4	112,765	-	112,765	96,314
		-----	-----	-----	-----
<b>Total resources expended</b>		<b>112,765</b>	<b>-</b>	<b>112,765</b>	<b>97,002</b>
		-----	-----	-----	-----
<b>Net (expenditure)/Income, net movement in funds</b>		<b>(6,895)</b>	<b>-</b>	<b>(6,895)</b>	<b>236,437</b>
Total funds brought forward	9, 10	369,144	-	369,144	132,707
		-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>8 - 10</b>	<b>362,249</b>	<b>-</b>	<b>362,249</b>	<b>369,144</b>
		=====	=====	=====	=====

The notes on pages 9 to 16 form part of these accounts. The net movement in resources for the period was derived from the continuing activities of the charitable company

**ANIMAL AID 246**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

**Company No 07616442**

	Notes	31 <sup>st</sup> March 2021		31 <sup>st</sup> March 2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		117,733		119,899
<b>Current assets</b>					
Debtors	6	1,578		-	
Cash at bank and in hand		245,064		252,918	
		-----		-----	
		246,642		252,918	
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year	7	(2,126)		(3,673)	
		-----		-----	
<b>Net current assets</b>			244,516		249,245
			-----		-----
<b>Total assets less current liabilities</b>			<b>362,249</b>		<b>369,144</b>
			=====		=====
<b>Funds:</b>					
<b>Unrestricted funds</b>	8, 9		362,249		369,144
<b>Restricted funds</b>	8, 10		-		-
			-----		-----
			<b>362,249</b>		<b>369,144</b>
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on .....15.03.21....., and signed on their behalf by.

.....M. A. Caffrey.....  
**M A Caffrey**

**Trustee**

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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#### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £10.

#### **2. Accounting Policies**

##### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1<sup>st</sup> January 2015), Charities Act 2011 and the Companies Act 2006.

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

The charitable company 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.

##### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Although, due to COVID-19, there will be a reduction of shop trade and cat adoptions income during future years, the Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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Income from other trading activities relates to fundraising events and is recognised when the amount is certain.

#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed assets**

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Pet Care Equipment	20% reducing balance basis
Shop Equipment	20% reducing balance basis
Freehold Property	2% straight line basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charitable 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.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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#### **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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

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

#### **Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the Trustees 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 on-going 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.

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****3. Income and endowments from**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>a. Donations and Legacies</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3,003	-	3,003	3,241
Legacies	53,960		53,960	305,999
	-----	-----	-----	-----
	<b>56,963</b>	<b>-</b>	<b>56,963</b>	<b>309,240</b>
	=====	=====	=====	=====
<b>b. Charitable activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shop income	39,303	-	39,303	24,199
Cat Adoptions	7,040	-	7,040	-
	-----	-----	-----	-----
	<b>46,343</b>	<b>-</b>	<b>46,343</b>	<b>24,199</b>
	=====	=====	=====	=====
<b>c. Other trading activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising	88	-	88	-
	-----	-----	-----	-----
<b>d. Other Income</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Insurance Claim	2,476	-	2,476	9,500
	-----	-----	-----	-----

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To prevent cruelty and relieve the suffering and distress of animals in need of care and attention	97,715	16,050	112,765	96,314
	-----	-----	-----	-----

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****a. Analysed as follows:**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Staff salary costs	24,910	20,591
Running costs	7,310	12,176
Shop expenses	16,677	2,612
Waste	4,571	6,091
Pet food	12,886	11,102
Pet care	30,361	33,055
	-----	-----
	<b>97,715</b>	<b>85,627</b>
	-----	-----

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff Salary costs	3,015	
Office costs	5,672	2,637
Legal fees	2,894	2,423
Insurance	316	1,295
Bank charges	414	349
Accountancy	725	900
Depreciation	3,014	3,083
	-----	-----
	<b>16,050</b>	<b>10,687</b>
	-----	-----

<b>Total expenditure on charitable activities</b>	<b>112,765</b>	<b>96,314</b>
	=====	=====

£nil (2020: £nil) of the above expenditure relates to restricted funding.

**b. Staff Costs & Numbers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	27,925	20,591
Social Security Costs	-	-
	-----	-----
	<b>27,925</b>	<b>20,591</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
Total number of staff	<b>1.69</b>	<b>1.37</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year (2020: nil).

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

P Towner a trustee was paid £9,413 as an employee and is part of the number of staff.

No out of pocket expenses were reimbursed to Trustees in the year (2020: £nil).

**5. Tangible fixed assets**

	<b>Pet Care Equipment</b>	<b>Shop Equipment</b>	<b>Freehold Property</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2021	7,416	406	119,517	127,339
Additions during the year	-	848	-	848
	-----	-----	-----	-----
Balance 31 <sup>st</sup> March 2021	<b>7,416</b>	<b>1,254</b>	<b>119,517</b>	<b>128,187</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance at 1 <sup>st</sup> April 2021	4,698	352	2,390	7,440
Charge for the year	544	80	2,390	3,014
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2021	<b>5,242</b>	<b>432</b>	<b>4,780</b>	<b>10,454</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2021</b>	<b>2,175</b>	<b>822</b>	<b>114,737</b>	<b>117,733</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2020	2,718	54	117,127	119,899
	=====	=====	=====	=====

All fixed assets are used in the direct charitable activities of the charitable company.

**6. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<b>1,578</b>	-
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	1,680	2,250
Other Creditors	446	1,423
	-----	-----
	<b>2,126</b>	<b>3,673</b>
	=====	=====

**ANIMAL AID 246****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****8. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	27,493	244,516	272,009
R Jones Designated Fund	90,240	-	90,240
	-----	-----	-----
	<b>117,733</b>	<b>244,516</b>	<b>362,249</b>
	=====	=====	=====
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	<b>117,733</b>	<b>244,516</b>	<b>362,249</b>
	=====	=====	=====

**9. Unrestricted Funds**

	Funds at beginning of year	<u>Movements in the year</u>		Funds at end of year
	£	Income £	Expenditure £	£
General Funds	277,024	105,870	(110,885)	272,009
R Jones Designated Fund	92,120	-	(1,880)	90,240
	-----	-----	-----	-----
	<b>369,144</b>	<b>105,870</b>	<b>(112,765)</b>	<b>362,249</b>
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

**R Jones Designated Fund** – Contribution towards the acquisition of the property 246 County Road

**10. Restricted Funds**

There were no restricted funds held during the year or at 31<sup>st</sup> March 2021 (2020: £nil).

**11. Operating Lease Commitments**

There were no financial commitments under non-cancellable operating leases as at 31<sup>st</sup> March 2021. (2020: none).

**12. Related Party Transactions**

P Towner a director was paid £9,413 as a member of staff during the year (2020: £nil).

**13. Contingent Liabilities**

There were no contingent liabilities as at 31<sup>st</sup> March 2021 (2020: £nil).

## **ANIMAL AID 246**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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#### **14. Guarantees**

As at 31<sup>st</sup> March 2021, 8 members had given a guarantee of £10 each in the event of the charitable company winding-up total £80 (2020: 9 members £90).

#### **15. Post balance sheet event**

The charitable company was dissolved at Companies House on 28<sup>th</sup> May 2019 and reinstated on 11<sup>th</sup> November 2020 and removed from the Charity Commission register on 29<sup>th</sup> November 2019 reinstated 25<sup>th</sup> November 2020.