

# **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

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

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

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

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.

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

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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 R Stokes
<b>Independent Examiner</b>	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*.....  
**M A Caffrey**  
**Trustee**

**Date** *1st December 2022*

**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



**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**

<b>Year end 2022</b>	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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>

<b>Year end 2021</b>	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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**

<b>Year end 2022</b>	<b>Funds at beginning of year</b>	<b>Movements in the year</b>		<b>Funds at end of year</b>
		<b>Income</b>	<b>Expenditure</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>Year end 2021</b>	<b>Funds at beginning of year</b>	<b>Movements in the year</b>		<b>Funds at end of year</b>
		<b>Income</b>	<b>Expenditure</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
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<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)