

# **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**

<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 (Resigned 8 <sup>th</sup> September 2022)
<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** *21st December 2023*

## ANIMAL AID 246

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

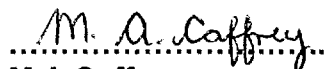
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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance 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**  
**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

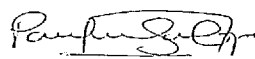
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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	Restricted Funds	Total	Total
		2023	2023	2023	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.

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
	<b>15,126</b>	<b>-</b>	<b>15,126</b>	<b>32,625</b>
	=====	=====	=====	=====
<b>b. Charitable activities</b>				
Shop income	14,053	-	14,053	9,696
Cat Adoptions	5,834	-	5,834	9,862
	<b>19,887</b>	<b>-</b>	<b>19,887</b>	<b>19,558</b>
	=====	=====	=====	=====
<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>	<b>£</b>	<b>£</b>
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**

<b>Year end 2023</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	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>
	=====	=====	=====

<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>
	=====	=====	=====

**9. Unrestricted Funds**

<b>Year end 2023</b>	<u>Movements in the year</u>			
	<b>Funds at beginning of year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Funds at end of year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
	=====	=====	=====	=====

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



## **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).