PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales · Charity number 1154444

Details

Other names	(TRADING AS)PACT ANIMAL SANCTUARY
Status	Registered
Legal form	CIO
Registered	2013-11-04
Register	View on the Charity Commission register

Contact

Address	The Office River Farm Woodrising Norwich Norfolk NR9 4PJ
Phone	01362820775
Email	pactsanctuary@btconnect.com
Website	www.pactsanctuary.org

Activities

Objects: 1. TO RELIEVE THE SUFFERING OF ANIMALS OF ANY SPECIES WHO ARE IN NEED OF CARE AND ATTENTION AND IN PARTICULAR TO PROVIDE OR MAINTAIN ANIMAL SANCTUARIES OR OTHER FACILITIES FOR THE RECEPTION AND CARE OF ANIMALS AND THE TREATMENT OF SICK OR ILL TREATED ANIMALS. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CARE OF ANIMALS. 3. TO ADVANCE EDUCATION IN THE PRESERVATION, IMPROVEMENT AND PROTECTION OF THE HABITAT AND ENVIRONMENT OF ANIMALS.4. TO RELIEVE THE NEEDS OF PEOPLE WHO ARE IN NEED AS A RESULT OF DISABILITY, ILL HEALTH (PHYSICAL OR MENTAL) OR UNEMPLOYMENT THROUGH ANIMAL ASSISTED THERAPY.

Activities: To rescue, rehabilitate and release where appropriate animals domestic and wild of all species and maintain a sanctuary for this purpose.To relieve the needs of people, who are in need as a result of disability, ill health, (physical or mental) or unemployment, through animal assisted therapy. To educate students in the care and respect of animals.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Cambridgeshire
- Essex
- Lincolnshire
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,664,300	£2,359,727	£2,352,160	79
2024-03-31	£2,304,402	£2,122,751	£2,047,587	68
2023-03-31	£3,025,687	£2,371,272	£1,865,936	72
2022-03-31	£2,129,280	£1,968,972	£1,211,521	72
2021-03-31	£1,711,392	£1,615,935	£1,051,213	69

Trustees

Name	Role	Appointed
Antek Stefan Lejk	Chair	2024-09-13
Anthony James Ratcliffe		2024-12-13
David Paul Wilkinson		2022-02-10
Deborah June Prince		2024-09-13
Emma Le May		2024-11-12
Martin Gregory Perryman-Smith		2024-06-12
Zoe Michelle Phillips		2024-09-13

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PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales - Charity number 1154444

Accounts

REGISTERED CHARITY NUMBER: 1154444

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

PACT

Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

PACT

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for the Year Ended 31 March 2025

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CHAIRMAN'S REPORT
for the Year Ended 31 March 2025

This year marked the 30th anniversary of PACT's founding - three decades of care, compassion and commitment to giving animals a second chance. It is a milestone that reflects the vision of our founders and the dedication of the staff, volunteers, and supporters who have carried that vision forward. It is also a moment touched with sadness, as we mourn the loss of George Rockingham, PACT's co-founder, whose passion for animal welfare shaped the charity we are today. We extend our deep thanks for his years of service and the legacy he leaves behind.

The past year has been one of renewal and strengthening. The report shows the scale and impact of our work: 1,844 animals entered our care and 1,609 completed their journey with us, whether through release, rehoming, or ongoing support. Eighty-four percent of our admissions were wildlife, underlining PACT's central role in regional wildlife rescue and rehabilitation. Companion animal outcomes remained strong, with 119 successful cat and dog adoptions, while 463 wild animals were returned to their natural habitats - a testament to the expertise of our teams and the resilience of the animals we support.

Behind these numbers lies the reality of increasing pressure. Many of our admissions reflect wider social and economic stress in communities. The link between animal welfare and human welfare has never been clearer, and it is driving our ambition to widen PACT's reach - supporting not only the animals who arrive at our gates, but also the people and communities who care about them.

Governance and leadership have been a major focus. We now have a largely renewed Board of Trustees, bringing a broader skill base and a commitment to stronger oversight. Alongside this, we have begun strengthening our senior leadership capacity to guide the charity through a challenging financial environment for the voluntary sector. Despite these pressures, PACT delivered a financial surplus this year and increased its net assets, demonstrating careful stewardship and the efforts of our staff, retail teams, and supporters.

PACT stands at an important moment in its history. As we celebrate 30 years of rescue work, we are also laying foundations for the next three decades: a long-term journey that maintains our core ethos while expanding our role in prevention, recovery, and resilience. We will continue to evolve our sanctuary standards, enhance our wildlife and companion-animal services, deepen community education, and build partnerships that strengthen the welfare ecosystem across the region.

My thanks go to everyone who contributed to PACT's achievements this year - our staff, volunteers, donors, shop teams, veterinary partners, and fellow trustees. Most of all, I thank the supporters whose generosity keeps the sanctuary thriving. Together, we honour our past, respond to the challenges of the present, and build a stronger future for the animals and communities we serve.

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people

Significant activities

The Trust maintains a 15-acre animal sanctuary plus 17 acres of equine paddocks to rescue, rehabilitate and, where possible, rehome or release unwanted, abused and injured animals of all species. The Trust welcomes socially disadvantaged and disabled people to visit the sanctuary where they can interact with animals either through volunteering or bespoke education sessions.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The financial year 2024-25 was a year of renewal and consolidation for PACT Sanctuary. Following a period of transition and strategic redesign, the organisation focused on rebuilding core standards of care, data integrity, and operational resilience across its multi-species sanctuary in Norfolk.

During the year, 1,844 animals were admitted into PACT's care - from injured wildlife to abandoned pets and surrendered farm animals. 1,609 animals left our care through rehoming, release, or other outcomes, with 235 animals remaining at the sanctuary at year-end receiving ongoing support and rehabilitation.

These figures demonstrate a sanctuary working close to full capacity, balancing high intake pressures with a continued commitment to quality outcomes, compassion, and professional standards.

Our Impact in Numbers

Indicator	FY 2024-25	Comment
Total animals rescued (intakes)	1,844	Record-high, reflecting broad species range
Total outcomes recorded	1,609	87% flow-through within FY
Net animals remaining in care	235	Indicates active caseload at 31 March 2025
Wildlife share of total intakes	84%	Confirms PACT's vital regional role
Adoptions achieved (cats & dogs)	119	61% rehoming rate for companion species
Animals released to the wild	463	Successful completion of rehabilitation
Euthanasia or deaths in care	981 (wildlife-dominated)	Reflective of injury severity and triage limits

Species Overview

PACT continues to operate as one of East Anglia's few multi-species animal sanctuaries, caring for wildlife, companion animals, and farm species under one integrated welfare framework.

Wildlife remained the largest area of work, with 786 mammals (hedgehogs, deer, foxes, squirrels, etc.) and 766 birds (songbirds, pigeons, corvids, waterfowl). The majority of these cases were admitted sick, orphaned, or injured, often as a result of road traffic, cat predation, or environmental disruption.

Companion animals accounted for approximately 11% of total admissions, including 153 cats and 42 dogs.
Intake reasons were dominated by stray, owner relinquishment, and unable to cope categories, mirroring the financial and social pressures still felt across the UK.

Farm and small mammals (goats, rabbits, guinea pigs, rats, etc.) represented a smaller but growing component, emphasising PACT's evolving role in long-term sanctuary provision and educational outreach.

Admissions by Reason

Across all species, the primary intake causes were:
o Sick/Injured (1,352 animals) - largely wildlife rescues from the community and veterinary referrals.
o Stray or Abandoned (88 animals) - particularly cats and dogs.
o Unable to Cope or Unable to Afford (61 animals) - reflecting financial hardship and behavioural issues leading to relinquishment.
For wildlife, "Sick/Injured" dominated, while for companion animals, "Stray" and "Unable to Cope" were the leading reasons.

These trends reaffirm that animal welfare cannot be separated from human welfare. Many companion animal admissions trace back to social and economic stressors - reinforcing PACT's strategic pivot toward community-based prevention, education, and support.

Outcomes and Welfare Achievements
PACT's work aims not only to rescue animals in need but to ensure each one receives the best possible outcome.

Companion Animals
o Cats: 95 adoptions, 8 reclaimed, 6 euthanasia, 8 natural deaths, 5 DOA.
A 62% rehoming success rate reflects improved behavioural assessment and fostering pathways.
o Dogs: 24 adoptions, 6 reclaimed, 1 euthanasia, 1 natural death, 1 transfer.
Consistently low euthanasia figures (2%) demonstrate strong rehabilitation and rehoming standards.

Wildlife
o Wildlife Birds: 297 releases, 228 euthanasia, 211 deaths, 17 DOA.
o Wildlife Mammals: 163 releases, 162 euthanasia, 310 deaths, 20 DOA.
While wildlife survival rates remain constrained by injury severity, PACT successfully returned 463 wild animals to their natural habitats, an essential ecological contribution to the region's biodiversity.

Every release represents an animal that was found, stabilised, rehabilitated, and reintroduced - a tangible measure of PACT's role in the One Health-One Welfare system.

Areas of Strength
1. Scale and Reach - Nearly 1,900 animals supported across species groups demonstrates operational depth and volunteer resilience.
2. Wildlife Leadership - PACT has become a regional reference point for wildlife triage and rehabilitation, integrating improved clinical oversight and upgraded facilities.
3. Companion Animal Outcomes - A 61% rehoming success rate across dogs and cats validates the strength of the rehoming network and volunteer foster system.
4. Professionalisation and Data Integrity - For the first time, a full-year intake/outcome reconciliation has been achieved, setting a solid foundation for data-led governance and performance monitoring.

Challenges and Learning
While the year's achievements are substantial, the analysis also highlights areas for development:
o Length of Stay (LOS): A net caseload increase of +235 animals suggests slower throughput or late-year admissions; this has resource implications for space, feed, and staffing.
o Wildlife Mortality: Over 900 wildlife losses reflect the acute nature of many cases, but also the need for early intervention, first-aid guidance to finders, and triage partnership with local vets.
o Data Consistency: Variability in how intake reasons are recorded limits trend analysis; standardised dropdowns and definitions will strengthen insight and audit readiness.
o Preventive Action: The recurrence of "Unable to Cope" and "Unable to Afford" categories confirms the need for behavioural and human welfare integration, including advice lines, community vet support, and targeted fostering initiatives.

Continuous Improvement and Future Focus
In line with PACT's 2025-28 Strategic Plan, the charity will focus on three core ambitions in the coming year:
1. Strengthen Flow and Welfare Quality
o Introduce Length of Stay (LOS) dashboards for each unit to track efficiency and identify barriers to adoption or release.
o Implement a five-day outcome-recording rule to ensure timely data capture for management and trustee reporting.
2. Enhance Preventive and Educational Outreach
o Develop targeted Human Behaviour Change initiatives to address causes of relinquishment.
o Expand the Education and Outreach sub-strategy to engage schools and community groups around wildlife care, biodiversity, and responsible pet ownership.

3. Deepen Evidence and Accountability
o Deploy a unified Intake-Outcome Database with consistent coding across sanctuary units.
o Introduce quarterly KPI dashboards to the Welfare Subcommittee, focusing on:
o Intake-to-outcome ratio (target >= 0.95)
o Average LOS (target < 60 days for domestic animals, < 45 for wildlife)
o Adoption rate (target >= 65%)
o Wildlife release rate (target >= 40%)
o Outcome recording timeliness (target <= 5 days)

Trustees' Reflection
The Trustees recognise that FY 2024-25 represented an important stabilising phase in PACT's journey.
The charity's ability to respond to nearly 1,900 animal welfare emergencies, maintain care quality, and begin building a transparent data foundation marks a significant step toward long-term sustainability.

PACT remains guided by its vision:
"A world where all animals are entitled to a second chance - to thrive, not just survive."

The Board expresses its gratitude to the dedicated staff, volunteers, and supporters whose efforts made this year's impact possible, and reaffirms its commitment to continuous improvement in care, governance, and community engagement.

Fundraising activities
In 2024-25, the charity undertook a programme of strategic reform to strengthen income generation and ensure long-term financial sustainability. A comprehensive audit was conducted of all fundraising resources, processes and activities. This review identified the core income-generating functions of the charity and informed a structured approach to income diversification, optimisation of existing activities and improved use of supporter data.

A dedicated Fundraising, Marketing and Communications sub-strategy was developed to support the organisation's new 10-year strategic framework. To strengthen governance and oversight, a corresponding Board-level sub-committee was established. Operationally, the charity undertook a reconfiguration of roles and designed a new departmental structure, including the recruitment and appointment of a Head of Fundraising, Marketing and Communications, who commenced in post in January 2025.

A revised annual programme of work was implemented. Key activities-including the quarterly direct response mailing-were optimised using improved segmentation, clearer propositions and alignment with strategic messaging. This resulted in markedly improved return on investment across core campaigns. Legacy marketing activity was maintained and monitored against long-term predictive modelling and targeted stewardship activity reactivated several higher-value supporters.

In March 2025, the Board approved a formal Business Plan for 2025-26 for the new department. The plan sets out priority investments in rebranding, enhancement of the charity's online presence, improvements to data management systems and the initiation of a phased digital transformation programme.

Throughout the year, a systemic review of fundraising-related policies, protocols and operational practices was undertaken to align the charity with relevant regulatory and compliance frameworks, including the Fundraising Regulator's Code of Practice, Charity Commission guidance, ICO requirements and GDPR.

FINANCIAL REVIEW

Financial position

Income and Fundraising

PACT's total income in 2024/25 increased by 15.6%, from £2,304,402 in 2023/24 to £2,664,300. This increase does highlight PACT's reliance on legacies and its grassroots approach to donor communication. The need for strategic digital engagement and an optimized fundraising management system has been put in the plans for further implementation.

Charity Shop Income

Charity shop income rose by 9.5%, increasing from £1,243,546 to £1,362,603. PACT's retail operations have demonstrated resilience and growth potential, positioning them as a key pillar for future income strategies as well as providing outreach to local communities.

Donations and Legacies

Donations decreased by £121,971, and legacy income increased by £289,250, reflecting sector-wide variability in this income stream. PACT's over-reliance on these sources highlights the need for diversification. Exploring low-hanging fruit such as digital campaigns, corporate sponsorships, and online appeals could bolster future income streams while reducing risk.

Expenditures

PACT increased total expenditures by 11.2%, from £2,122,751 to £2,359,727, primarily in relation to employee costs as noted below. Expenditure is being closely monitored to ensure the charity can deliver it's mission as efficiently as possible.

Employee Costs

Employee costs rose by 9.6%, from £1,392,897 to £1,527,108, driven by inflationary pressures and expanded service demands. While this increase is consistent with sector challenges, it underscores the importance of balancing staffing needs with financial constraints. Investments in staff are vital for sustaining service delivery, but strategic workforce planning will be key moving forward.

Net Position

PACT achieved a £304,573 surplus in 2024/25, up from £181,651 in 2023/24. This increase is primarily due to the increase in legacy income for the year. The organization's net assets increased from £2,047,587 to £2,367,160, reflecting prudent financial management and a commitment to long-term stability.

Reserves Position

PACT's reserves position strengthened during 2024/25, supported by the year-end surplus and the release of legacy assets. The increase in net assets has contributed to rebuilding unrestricted reserves, which had previously been under pressure due to operational demands and sector-wide financial volatility. The Board continues to monitor reserves against the charity's Reserves Policy, which aims to maintain a prudent level of unrestricted funds to safeguard continuity of services, protect against unforeseen events, and ensure compliance with future regulatory requirements. While progress has been made, the charity remains focused on gradually increasing reserves to achieve the target range recommended by the policy, thereby enhancing long-term financial resilience.

FUTURE PLANS
Looking ahead, PACT aims to build on our role in rescuing animals to a focus on recovery and resilience, both for animals and the communities that support them.

Investments planned for FY 2025-26 include:
o A wildlife facility refurbishment with improved isolation and release preparation areas.
o Expansion of the volunteer wildlife hospital team, targeting a 20% increase in logged hours.
o Rollout of a behaviour and foster readiness programme for dogs and cats to reduce time to adoption.
o Development of partnerships with veterinary colleges and ecological researchers to strengthen clinical standards and One Health data collection.

By embedding these priorities within its Balanced Scorecard, PACT will continue to balance compassion with measurable results - giving every animal the best possible chance to thrive.

Insights and Recommendations
During 2024-25, PACT operated within a challenging environmental and economic landscape marked by increased relinquishment and abandonment of companion animals, rising veterinary costs following the CMA review, and complex behavioural issues that placed sustained pressure on already stretched resources. These trends underscored the need for a more resilient operating model, one capable of balancing immediate rescue demands with the long-term continuum of care required to secure sustainable outcomes. At the same time, ongoing biosecurity pressures (particularly Avian Influenza) and the heightened risk of climate-related events, such as regional flooding, highlighted the necessity of strengthened risk management and future-proofed operational planning.

Looking ahead, PACT's ability to deliver impact will depend on advancing towards a system-wide approach that extends beyond rescue and rehoming. This includes deepening collaboration with sector partners, shaping preventative care pathways, and utilising the PACT Vet Clinic in a more outward-facing, community-supporting capacity to reduce relinquishment at source. In parallel, the organisation must continue its trajectory toward higher standards, anticipating future DEFRA-led regulation and accreditation frameworks for sanctuaries and rescues. The Insights and Recommendations that follow therefore focus on consolidating welfare assurance, strengthening organisational culture and leadership, improving financial discipline, enhancing governance, and positioning PACT for sector leadership-ensuring the charity remains equipped to deliver its mission in an increasingly complex and demanding operating environment.

Animal Standards and Welfare Assurance
Maintain a robust welfare assurance framework through scheduled audits, updated SOPs, and delivery of the Animal Health & Welfare sub-strategy. Finalise species-specific team structures and embed a Quality Assurance system with quarterly reporting. Continue alignment with regulatory and sector bodies in anticipation of future licensing and accreditation requirements.

Culture, Leadership and Workforce Development
Strengthen organisational resilience by consolidating SLT leadership behaviours, values and communication standards across all teams. Implement the staff engagement survey, internal communications calendar, and the People & Organisation Development Plan to support morale, performance and organisational cohesion.

Income, Financial Discipline and Reporting
Ensure financial sustainability through departmental workplans with KPIs, quarterly delivery cycles and structured variance reviews. Maintain proactive forecasting and cross-department coordination to support income growth, manage external pressures and safeguard long-term programme delivery.

Governance, Compliance and Board Processes
Enhance governance effectiveness by standardising Board reporting formats, establishing a forward annual planning cycle for Board committees and maintaining a governance calendar for policy review, risk management and statutory compliance.

Sector Positioning and External Representation
Advance PACT's strategic repositioning by ensuring consistent organisational messaging and selective, high-quality external engagement. Prioritise partnerships and sector relationships that support preventative care pathways, collaborative models and PACT's evolving role within the wider animal welfare ecosystem.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The CIO was registered on 4th November 2013 and started trading on 1st April 2014 When the charity 1045251 was wound up and all assets passed to the CIO.

Recruitment and appointment of new trustees
The Board of Trustees have been strengthened over the last year, and we are keen to maintain a healthy number of trustees, with a good spread of expertise and experience.
A new Trustee Recruitment Process and information pack were developed in Summer 2024. The number of trustees is not capped and the current Board comprises eight members. When vacancies arise, positions are advertised through appropriate online volunteer and governance platforms, and candidates are shortlisted and assessed in line with the formal recruitment process. Appointments are made by the Board following review. Newly appointed trustees complete an induction which includes a meeting with the CEO and senior leadership team, receipt of The Essential Trustee guidance, and signposting to previous Annual Reports on the charity's website to support understanding of PACT's work and future plans.

Procedures and policies for decision-making
The Board of Trustees aims to meet not less than once every three months to review the charity's activities, financial position and strategic priorities, and-together with the Chief Executive -make decisions and formulate future plans. Day-to-day operational decisions are delegated to staff working within parameters set by the Trustees and senior leadership.

To strengthen governance, oversight and risk management, the Board is supported by a number of sub-committees which focus on key areas of the charity's work, including finance, audit and risk, animal health and welfare, retail, and people and culture. These committees provide more detailed scrutiny of performance, emerging risks and compliance, and make recommendations to the full Board to support informed and timely decision-making.

Risk management
The Board of Trustees and Senior Leadership Team maintain active oversight of organisational risks as part of the charity's governance framework. A comprehensive Risk Register is in the process of being introduced to enable the executive team to track, assess and escalate risks to the Board in a timely and structured manner. In addition, departmental and thematic risks are monitored through the relevant Board sub-committees, ensuring early visibility, reducing delays in decision making, and supporting prompt mitigation where required.

A growing body of organisational policies underpins the management of identified risks, with all policies collated, reviewed and updated through the governance calendar to maintain compliance with regulatory standards and best practice. This developing framework is intended to strengthen consistency in how risks are monitored consistently across the organisation and to support the embedding of mitigations into day-to-day operations alongside strategic planning.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1154444

Principal address
River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees
Mrs T Wilde (resigned 12.9.24)
D Wilkinson
P van Dijk (appointed 23.9.24) (resigned 24.11.25)
P Eke (resigned 12.6.24)
A Lejk (appointed 13.9.24)
Z Phillips (appointed 13.9.24)
D Prince (appointed 13.9.24)
N Barbosa (appointed 12.6.24) (resigned 8.7.25)
H Stuart (appointed 12.11.24)
E LeMay (appointed 12.11.24)
M Perryman-Smith (appointed 12.6.24)
A Ratcliffe (appointed 13.12.24)

Auditors
Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

30/01/2026

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



.....
A Lejk - Trustee

Opinion
We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:

- Obtaining an understanding of the legal and regulatory frameworks that are applicable to the entity.
- Assessing the risks of material misstatements in respect of fraud by enquiring of management as well as reviewing the service organisations used. These were corroborated by reviewing Board Minutes and correspondence with . Regulators
- Gaining a sufficient understanding of the internal control environment, including systems in place for the detection and prevention of fraud.
- Understanding the company's current activities, assets, liabilities, as well as future plans.
- Identifying and testing manual journal entries.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

Date: .....30/01/2026.....

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,192,584	57,088	1,249,672	1,060,061
Charitable activities	4				
Sanctuary Operations		2,079	36,000	38,079	500
Wildlife Facility Appeal		-	14,000	14,000	-
Other trading activities	3	1,348,078	14,125	1,362,203	1,243,546
Other income		346	-	346	295
Total		2,543,087	121,213	2,664,300	2,304,402
EXPENDITURE ON					
Raising funds	5	-	-	-	-
Charitable activities	6				
Sanctuary Operations		1,985,293	5,001	1,990,294	1,802,109
Other		368,782	651	369,433	320,642
Total		2,354,075	5,652	2,359,727	2,122,751
NET INCOME		189,012	115,561	304,573	181,651
Transfers between funds	16	(361)	361	-	-
Net movement in funds		188,651	115,922	304,573	181,651
RECONCILIATION OF FUNDS					
Total funds brought forward		2,008,221	39,366	2,047,587	1,865,936
TOTAL FUNDS CARRIED FORWARD		2,196,872	155,288	2,352,160	2,047,587

The notes form part of these financial statements

BALANCE SHEET
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	1,057,705	36,900	1,094,605	1,085,379
CURRENT ASSETS					
Stocks	11	14,768	-	14,768	17,005
Debtors	12	1,029,303	-	1,029,303	944,451
Cash at bank and in hand		394,538	118,388	512,926	240,670
		1,438,609	118,388	1,556,997	1,202,126
CREDITORS					
Amounts falling due within one year	13	(203,983)	-	(203,983)	(139,617)
NET CURRENT ASSETS		1,234,626	118,388	1,353,014	1,062,509
TOTAL ASSETS LESS CURRENT LIABILITIES		2,292,331	155,288	2,447,619	2,147,888
CREDITORS					
Amounts falling due after more than one year	14	(80,459)	-	(80,459)	(100,301)
NET ASSETS		2,211,872	155,288	2,367,160	2,047,587
FUNDS	16				
Unrestricted funds				2,196,872	2,008,221
Restricted funds				155,288	39,366
TOTAL FUNDS				2,352,160	2,047,587

The financial statements were approved by the Board of Trustees and authorised for issue on ..30/01/2026..... and were signed on its behalf by:



.....
A Lejk - Trustee

The notes form part of these financial statements

PACT

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	355,113	(39,706)
Interest paid		(100)	-
Tax paid		-	(46,559)
Net cash provided by/(used in) operating activities		355,013	(86,265)
Cash flows from investing activities			
Purchase of tangible fixed assets		(62,917)	(7,982)
Sale of tangible fixed assets		-	1,179
Net cash used in investing activities		(62,917)	(6,803)
Cash flows from financing activities			
Loan repayments in year		(19,840)	(19,140)
Net cash used in financing activities		(19,840)	(19,140)
Change in cash and cash equivalents in the reporting period		272,256	(112,208)
Cash and cash equivalents at the beginning of the reporting period		240,670	352,878
Cash and cash equivalents at the end of the reporting period		512,926	240,670

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	304,573	181,651
Adjustments for:		
Depreciation charges	65,422	60,012
Loss/(profit) on disposal of fixed assets	3,269	(295)
Interest paid	100	-
Decrease in stocks	2,237	935
Increase in debtors	(84,852)	(203,183)
Increase/(decrease) in creditors	64,364	(78,826)
Net cash provided by/(used in) operations	355,113	(39,706)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	240,670	272,256	512,926
	240,670	272,256	512,926
Debt			
Debts falling due within 1 year	(20,000)	-	(20,000)
Debts falling due after 1 year	(100,301)	19,842	(80,459)
	(120,301)	19,842	(100,459)
Total	120,369	292,098	412,467

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The functional currency is Sterling £.

Income
All incoming resources are accounted for when the charity is legally entitled to the income after any performance conditions have been met, the amount measured reliably, and its is probable that the income will be received.
Donations are recognised by the charity on receipt. Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is received, it can be measured reliably, and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity.For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amounts is recognised in expenditure. No amount is included for volunteer time in line with the SORP (FRS102).
For legacies, these are recognised when probable and entitlement is shown.
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying good and services in order to raise funds and is recognised when entitlement has occured.
Income from grants is recognised at fair value at the earlier of receipt or when the Charity has entitlement after any performance conditions are met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

Tangible fixed assets
Assets are held at valued at cost.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Inventory (Veterinary Stock) is valued at the cost to the Charity.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	281,940	392,745
Gift aid	11,166	-
Legacies	956,566	667,316
	1,249,672	1,060,061

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Charity Shop Turnover	1,362,203	1,243,546

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Sanctuary Operations	38,079	500
Grants	Wildlife Facility Appeal	14,000	-
		52,079	500

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Sanctuary Operations	1,932,117	58,177	1,990,294

continued...

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Other resources expended	-	154	154
Sanctuary Operations	32,904	25,273	58,177
	32,904	25,427	58,331

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year £158.46 was paid in expenses to trustees.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,527,108	1,392,897
	1,527,108	1,392,897

Key Management Personnel remuneration was £167,867. The Key Management Personnel of the charity comprised of the Chief Executive, the Head of Veterinary Services, the Head of Retail, the Head of Fundraising, Marketing and Communications, the Head of Finance, Head of Sanctuary Operations and the Head of People & Organisational Development.

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	79	72

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	1

continued...

10. TANGIBLE FIXED ASSETS

	Freehold Land £	Sanctuary Improvements £	Plant, Equipment and Vehicles £
COST OR VALUATION			
At 1 April 2024	630,279	879,567	150,173
Additions	-	14,259	37,605
Disposals	-	(4,680)	-
Revaluations	15,000	-	-
At 31 March 2025	645,279	889,146	187,778
DEPRECIATION			
At 1 April 2024	-	467,397	107,243
Charge for year	-	42,209	20,134
Eliminated on disposal	-	(1,410)	-
At 31 March 2025	-	508,196	127,377
NET BOOK VALUE			
At 31 March 2025	645,279	380,950	60,401
At 31 March 2024	630,279	412,170	42,930

	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION			
At 1 April 2024	-	-	1,660,019
Additions	2,473	8,580	62,917
Disposals	-	-	(4,680)
Revaluations	-	-	15,000
At 31 March 2025	2,473	8,580	1,733,256
DEPRECIATION			
At 1 April 2024	-	-	574,640
Charge for year	247	2,831	65,421
Eliminated on disposal	-	-	(1,410)
At 31 March 2025	247	2,831	638,651
NET BOOK VALUE			
At 31 March 2025	2,226	5,749	1,094,605
At 31 March 2024	-	-	1,085,379

continued...

10. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2025 is represented by:

	Freehold Land	Sanctuary Improvements	Plant, Equipment and Vehicles
	£	£	£
Valuation in 2025	15,000	-	-
Cost	630,279	889,146	187,778
	645,279	889,146	187,778

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
Valuation in 2025	-	-	15,000
Cost	2,473	8,580	1,718,256
	2,473	8,580	1,733,256

Land at Swanton Morley
The land was previously donated and included below cost. It has been revalued in the year to include the cost at Land Registry value.

11. STOCKS

	31.3.25	31.3.24
	£	£
Veterinary Stock	14,768	17,005

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	1,484	3,154
Other debtors	11,166	-
VAT Receivable	1,146	67,223
Prepayments and accrued income	1,015,507	874,074
	1,029,303	944,451

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	126,762	47,657
Taxation and social security	28,462	54,981
Other creditors	48,759	36,979
	203,983	139,617

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	80,459	100,301

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Other loans	20,000	20,000
Amounts falling between one and two years:		
Other loans - 1-2 years	80,459	100,301

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	2,008,221	189,012	(361)	2,196,872
Restricted funds				
Wildlife Facility Appeal	39,366	14,000	-	53,366
Wood Farm	-	65,022	-	65,022
X-Ray	-	36,539	361	36,900
	39,366	115,561	361	155,288
TOTAL FUNDS	2,047,587	304,573	-	2,352,160

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,543,087	(2,354,075)	189,012
Restricted funds			
Wildlife Facility Appeal	14,000	-	14,000
Wood Farm	70,674	(5,652)	65,022
X-Ray	36,539	-	36,539
	121,213	(5,652)	115,561
TOTAL FUNDS	2,664,300	(2,359,727)	304,573

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,826,570	181,651	2,008,221
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,865,936	181,651	2,047,587

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,304,402	(2,122,751)	181,651
TOTAL FUNDS	2,304,402	(2,122,751)	181,651

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,826,570	370,663	(361)	2,196,872
Restricted funds				
Wildlife Facility Appeal	39,366	14,000	-	53,366
Wood Farm	-	65,022	-	65,022
X-Ray	-	36,539	361	36,900
	39,366	115,561	361	155,288
TOTAL FUNDS	1,865,936	486,224	-	2,352,160

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,847,489	(4,476,826)	370,663
Restricted funds			
Wildlife Facility Appeal	14,000	-	14,000
Wood Farm	70,674	(5,652)	65,022
X-Ray	36,539	-	36,539
	121,213	(5,652)	115,561
TOTAL FUNDS	4,968,702	(4,482,478)	486,224

Restricted funds

Wildlife
This consists of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017. The restricted funds are now carried forward as the Wildlife Facility fund.

Wood Farm (Large)
These were funds given for the improvements to our site at Wood Farm, with works commencing in the year ending 31 March 2026.

Xray
This is a fund specifically for the purchase and maintenance of an Xray machine.

continued...

17. RELATED PARTY DISCLOSURES

During the year the following transactions occurred with trustees;

A trustee donated £220.08 to PACT, and also purchased £867.02 of supplies at cost.

Strategic Goal Management Ltd which is owned by a related party undertook business of £2,160 (2024: £1,080).

CVs Ltd whom is a supplier, has a trustee working in employment during the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	281,940	392,745
Gift aid	11,166	-
Legacies	956,566	667,316
	1,249,672	1,060,061
Other trading activities		
Charity Shop Turnover	1,362,203	1,243,546
Charitable activities		
Grants	52,079	500
Other income		
Gain on sale of tangible fixed assets	-	295
Other Income	346	-
	346	295
Total incoming resources	2,664,300	2,304,402
EXPENDITURE		
Charitable activities		
Animal Welfare	92,164	100,290
Employee Costs	1,527,108	1,392,897
Depreciation	65,422	60,011
Utilities and Waste	109,744	60,640
Insurance and Business Rates	22,142	54,134
Professional Fees	46,220	40,586
Office Expenditure	62,783	57,119
Bank Charges	6,534	4,534
	1,932,117	1,770,211
Other		
Employee Costs	6,712	135
Rent, Rates and Insurance	227,104	229,944
Shops Maintenance	58,988	16,542
Utilities and Waste Disposal	31,113	31,541
Motor Expenses	14,517	17,438
Telephone	22,117	3,319
Carried forward	360,551	298,919

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Other		
Brought forward	360,551	298,919
Card and Banking Charges	1,515	10,708
Loan interest	3,944	11,015
Loss on sale of tangible fixed assets	3,269	-
	369,279	320,642
Support costs		
Other		
Fund Raising and Promotion	32,904	24,830
Governance costs		
Auditors' remuneration	3,213	7,068
Auditors' remuneration for non audit work	11,310	-
Sundries	154	-
Legal and Professional Fees	10,650	-
Bank interest	100	-
	25,427	7,068
Total resources expended	2,359,727	2,122,751
Net income	304,573	181,651

Document Activity Report

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E-Sign Activity Summary

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Document Activity History

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PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales - Charity number 1154444

Accounts

REGISTERED CHARITY NUMBER: 1154444

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

PACT

Xeinadin Audit Ltd
19 North Street
Ashford
Kent
TN24 8LF

PACT

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for the Year Ended 31 March 2024

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals.
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals.
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people.

Significant activities

PACT – People for Animal Care Trust – operates a 6-acre sanctuary, along with 2 additional sites used as equine paddocks, dedicated to providing second chances for animals in need. The sanctuary rescues, rehabilitates, and where possible, rehomes or releases unwanted, abused, or injured animals across multiple species, including companion animals, farm animals, and wildlife.

Beyond rescue, PACT is pioneering a more holistic approach to animal welfare, focusing on long-term rehabilitation, behavioural support, and sustainable care models. The charity aims to become a hub for progressive animal welfare, sharing expertise and best practices to improve standards across the sector.

The Trust also fosters meaningful human-animal connections, welcoming socially disadvantaged and disabled individuals to engage with animals in a therapeutic setting. Through education, outreach, and community engagement, PACT champions responsible animal care, ethical rehoming, and wildlife conservation efforts, ensuring its impact extends beyond the sanctuary.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit and are committed to ensuring that PACT's work delivers measurable benefits to both animals and people.

PACT's mission extends beyond individual rescues to systemic change in animal welfare, addressing long-term sustainability and best practices in care. By providing rescue, rehabilitation, and lifelong sanctuary for animals in need, the charity alleviates suffering and enhances welfare standards.

Through educational programs, community outreach, and volunteering opportunities, PACT fosters public understanding of responsible animal care and ethical treatment, empowering individuals to contribute to a more compassionate society. Its commitment to accessibility ensures that people from all backgrounds, including those with disabilities or facing social disadvantage, can benefit from positive interactions with animals.

The Trustees affirm that PACT's activities align with its charitable purpose, advancing animal welfare while delivering public benefit through education, engagement, and ethical care standards.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Operational Developments (2023-2024 Timeline)

April 2023

Animal Welfare Audit

PACT initiated an internal audit for animal welfare, alongside a comprehensive organizational review. The audit provided a baseline for evaluating and enhancing operational practices, particularly around animal intake, care standards, and outcomes.

Animal Shelter Management System Launch

To improve efficiency and compliance with GDPR, PACT implemented an Animal Shelter Management System. This increased transparency and streamlined operations for both animal care and donor engagement.

Risk Assessment Implementation

A full risk assessment across all animal welfare operations was launched, with ongoing updates throughout the year. This live document forms the foundation for continuous improvement and alignment with the Code of Best Practice.

TNR Program at Record Highs

April saw record highs in Trap-Neuter-Return (TNR) cases, with 16 feral cats neutered. This program provides invaluable support to communities struggling with feral cat populations, helping to reduce both population growth and the spread of disease within colonies.

May 2023

Restructure Proposal

PACT unveiled a small restructuring proposal aimed at optimizing operations, reducing costs, and aligning resources with strategic priorities. The proposal included key leadership and some operational adjustments.

June 2023

Leadership Transition

The interim CEO departed, and an interim Transformation Manager was brought on board to drive operational change.

ADCH Conference Attendance

PACT participated in the Association of Dogs and Cats Homes (ADCH) conference, showcasing its commitment to sector engagement and best practices.

New Dental Scaler Purchased

To enhance veterinary capabilities, PACT purchased a new dental scaler, improving the care offered to animals requiring dental treatments.

July 2023

Open Day

An open day was hosted to engage the community and showcase PACT's work. Over 600 people attended, raising approximately £13,000. The event also increased visibility and strengthened ties with local supporters.

Margot's Rescue and Recovery

A supporter found Margot, a cat with severe head and facial injuries, at the roadside. PACT's veterinary team performed emergency surgery and managed her neurological symptoms during hospitalization. Margot made a full recovery and was later successfully rehomed.

August 2023

Operations Manager Appointment

Appointment of a full-time Operations Manager, reflecting PACT's confidence in his leadership during a transitional period.

Two Kids Summer Days

The events were well received, offering opportunities for youngsters to learn about animals through fun activities like making hedgehog houses.

September 2023

Vending Machine Installed
A vending machine was installed to improve provisions for staff and volunteers, ensuring better access to refreshments during busy shifts.
Poppy and Jenna's End-of-Life Support
PACT supported two end-of-life animals, Poppy and Jenna, by providing home visits for blood pressure checks, pain evaluation, and peaceful euthanasia in their owners' homes. This compassionate care underscored PACT's dedication to supporting animals and their owners during challenging times.

October 2023
New Warehousing Structure for Retail
Retail operations were overhauled, with the establishment of a centralized warehousing model to streamline inventory management and distribution.
Animal Shelter Management System Upgrade
PACT launched a new version of the shelter management system, enhancing functionality and user experience.
QuickBooks to Xero Migration
Planning began for the migration from QuickBooks to Xero, aiming to modernize financial management and reporting systems.
Penny's Rescue and Recovery
Penny, a cat suffering from severe medical neglect due to a year-old ulcerated stump, was brought to PACT. The veterinary team performed an immediate amputation, and Penny was rehomed shortly after recovery.

November 2023
EPOS System Setup
A new electronic point-of-sale (EPOS) system was implemented, improving the efficiency of retail transactions and enabling better sales tracking.
Retail Development Manager Appointment
A new Retail Development Manager was hired to replace the regional retail manager, bringing expertise in retail growth strategies.
XL Bully Breed Assessments Begin
PACT began measuring and assessing dogs that might meet the criteria for XL Bully classification, preparing for anticipated regulatory changes.

December 2023
Wesley's Complex Rehabilitation
Wesley, a dog with complex behavioural issues and seizures, successfully underwent treatment and was rehomed to an owner who also has epilepsy. This pairing highlighted PACT's ability to manage intricate medical and behavioural cases.

January 2024
CEO Recruitment Begins
The search for a new CEO commenced, reflecting PACT's commitment to strengthening leadership for the next phase of growth.
X-Ray Machine Quotes and Research
Quotes and research were gathered for the purchase of a new X-ray machine, aiming to improve diagnostic capabilities within the sanctuary.

February 2024
CEO Appointment and Transition
A new CEO was appointed, set to begin in April 2024, signalling the start of a new leadership era for PACT.
New Warehouse and Shop Space Secured
A warehouse and shop space were acquired in Yaxham Road, Dereham (Norfolk), expanding PACT's retail footprint and operational capacity.

March 2024

Gift Aid Relaunch
A campaign was launched to relaunch and retrospectively claim Gift Aid, enhancing donation value and driving donor engagement.
Underdog Pet Therapy Program
The Underdog Pet Therapy initiative was launched, highlighting PACT's commitment to innovative and community-focused programs.
Paddy's Lifesaving Treatment
Paddy, a dog with a rare congenital kidney problem, required emergency intervention, including a blood transfusion from donor dog Babet, surgery to remove large bladder clots, and kidney removal. Paddy's speedy recovery brought immense relief to both his owners and the PACT team.
Coordinated Rescue with RSPCA - a raid was done on a home in Thetford where the RSPCA asked us to take a lot of dogs and guinea pigs, all of which required veterinary care. They have all been successfully rehomed.
Leila's Case - another severe medical neglect case as a sign over from the vets after the owners requested euthanasia. She had a perforated eye from congenitally deformed eyelids and heavy head rolls rubbing on the surface of her eye. 2 "facelifts" and eyelid correction surgery later and she's a new dog. She is mostly blind in her remaining eye due to scarring however has settled into a foster home beautifully. Watch this space for her finding her forever home.
Wildlife Animal care and the Vale Wildlife Hospital - we are now speaking regularly with the vale on their wildlife protocols and changes to ailments / treatment protocols we are finding. They would like us to collect data on wildlife for future studies in the hope we can publish a paper.

This timeline reflects PACT's relentless commitment to operational improvements, specialized animal care, and community support. By addressing diverse challenges and embracing innovation, PACT continues to ensure second chances for animals in need while supporting its dedicated team of staff, volunteers, and supporters.

Overview of PACT's Animal Welfare Activities
PACT (People for Animal Care Trust) is a multifaceted animal welfare organization dedicated to providing second chances to animals in need. The sanctuary focuses on holistic care, rescuing animals across various species-including domestic pets, farm animals, and wildlife-and working to rehabilitate and rehome or release them back into their natural environments. With a vision of ensuring animals thrive rather than merely survive, PACT employs a blend of medical care, behavioural rehabilitation, and community engagement to support its mission.

At the heart of PACT's operations is its sanctuary, which provides a haven for animals rescued from neglect, abuse, or environments that can no longer meet their needs. The organization also collaborates with local communities, educational institutions, and specialized rescues to ensure animals receive the care and attention they deserve. In addition, PACT supports wildlife rehabilitation, handling cases like injured hedgehogs and small birds, often releasing them back into the wild once they are fit.

Trends in Outcome Data
The outcome data from the audit reflects the sanctuary's core activities. The highest proportion of animals, 26%, were released to the wild. This highlights PACT's focus on wildlife rehabilitation and the successful reintegration of many animals into their natural habitats. This is closely followed by 20% of animals being adopted, showcasing PACT's commitment to finding loving, permanent homes for domestic animals and unwanted pets.

Around 19% of animals remain on shelter care, which is indicative of PACT's ongoing commitment to long-term care for animals that are either in recovery or awaiting rehoming. However, this figure may also point to challenges in adoption demand or extended rehabilitation periods, emphasizing the need for resources and strategies to enhance turnover without compromising welfare standards.

Challenges in Mortality and Euthanasia Rates
The combined total of 29% for deaths and euthanasia outcomes is significant and suggests that PACT frequently encounters cases where animals arrive in dire conditions. This trend could reflect the sanctuary's mission of taking on the most vulnerable cases, including wildlife with severe injuries or pets with terminal illnesses. It also underscores the importance of robust veterinary care and informed decision-making regarding euthanasia.

Adoption Trends by Species
The data reveals significant variation in adoption rates across different species:
1. Cats dominate the adoption statistics, accounting for 46% of all adoptions. Their popularity is likely driven by their status as highly sought-after companion animals and PACT's efforts in promoting their rehoming.
2. Dogs follow as the second most adopted species, making up 26% of the total adoptions. This reflects a strong public interest in rehoming dogs, potentially driven by PACT's focus on behaviour rehabilitation and readiness for adoption.
3. Small Animals, including rabbits (13%) and guinea pigs (7%), also feature in the adoption data but at lower rates. These animals, though less common as pets, still attract adopters who may appreciate their unique companionship qualities.
4. Rats represent a small portion of adoptions at 3%, which is consistent with their niche appeal as pets. While not as popular, PACT's efforts to rehome these animals ensure their welfare is not overlooked.

Insights on Adoption Variations
The data indicates that PACT successfully facilitates adoptions for a wide range of species, although there is a clear preference for traditional pets like cats and dogs. To further increase adoption rates for small animals, targeted campaigns highlighting their unique care needs and benefits as pets could be beneficial. Additionally, educational outreach to potential adopters about the joy of keeping non-traditional pets might help balance the adoption rates across species.

PACT's ability to rehome such a diverse array of animals underscores its adaptability and commitment to ensuring every species is given a chance to thrive in a loving environment.

Animal Intake by Species
In 2023-24, PACT continued to play a critical role in rescuing, rehabilitating, and rehoming animals from a variety of species, demonstrating both the breadth and depth of its efforts in animal welfare. Over the year, the sanctuary managed a significant intake of animals across diverse categories, highlighting the complexity and specialization required to meet the unique needs of each species.

Wildlife formed the largest proportion of intakes, with 861 wild mammals and 461 wild birds brought into care, alongside 127 additional wild birds requiring specialized rehabilitation. These figures emphasize PACT's critical contribution to preserving wildlife and its ability to handle complex cases requiring specialized facilities, expertise, and resources to rehabilitate animals for release back into their natural habitats.

Domesticated animals also represented a significant portion of the year's intakes. Cats accounted for 175 intakes, showcasing the sanctuary's ongoing commitment to addressing the needs of unwanted or stray companion animals. Dogs, numbering 82, reflected PACT's ability to support diverse species through behavioural rehabilitation and rehoming efforts.

Smaller mammals, such as rabbits (52), guinea pigs (23), and mice/rats (11), also featured prominently. These species require unique care routines and specialized environments, further underscoring the sanctuary's adaptability. Similarly, PACT extended its expertise to less conventional pets, including ferrets (4) and gerbils (3), ensuring their welfare was not overlooked.

The sanctuary also supported 31 farm animals, highlighting its capability to care for larger, resource-intensive species that often face neglect or abandonment. Additionally, exotic species (3) and domestic birds (4) were provided with the specialized care necessary for their unique physical and behavioural needs, showcasing PACT's role in addressing complex and diverse animal welfare challenges.

Overall, the numbers reflect not just the sheer scale of PACT's work but also the variety of species and the specialized approaches required to meet their needs. From wildlife to domestic pets, exotic species to farm animals, PACT's ability to adapt its operations and provide tailored care has cemented its role as a cornerstone of animal welfare. This year's efforts illustrate the sanctuary's unwavering commitment to providing second chances to animals in need, ensuring that they are not just rescued but also given the opportunity to thrive.

Findings on Outcomes by Reason for Intake
The high wildlife intake at PACT in 2023-24, with 861 wild mammals and 461 wild birds, reflects the growing pressures on natural habitats and the increasing frequency of human-wildlife interactions. Key causes include habitat destruction due to urbanization and agricultural expansion, leading to displacement and injuries.

Additionally, climate change and extreme weather events have disrupted ecosystems, resulting in orphaned or injured wildlife. PACT's specialized facilities and expertise make it a critical resource for addressing these challenges, providing life-saving care and rehabilitation for animals that might otherwise have no chance of survival.

The analysis of outcomes based on the reasons for animal intake offers valuable insights into the patterns and challenges faced by PACT. Animals arrive at the sanctuary for a variety of reasons, including abandonment, abuse, allergies, incompatibility with other household animals, and behavioural issues like biting. Each reason presents unique challenges and influences the eventual outcomes for these animals.

Key Trends
1. Abandonment: Animals brought in due to abandonment are most frequently released to the wild (75%) when they belong to species suitable for reintegration into natural habitats. A smaller proportion remains on shelter care (25%), suggesting either a delay in adoption readiness or challenges in rehoming such animals. This highlights the need for targeted interventions to support the transition of abandoned animals to suitable environments.
2. Abuse: Most animals rescued from abusive situations are successfully adopted (100% of the cases analysed). This underscores PACT's commitment to providing second chances for animals that have endured trauma. However, these cases often require significant rehabilitation efforts, both medical and behavioural, before adoption is possible.
3. Allergies: For animals relinquished due to allergies in the household, outcomes are evenly distributed among adoption (33%), reclamation by previous owners (33%), and remaining on shelter care (33%). This suggests that these animals, while not in critical condition, may face delays in finding new homes due to their status as owner-relinquished pets.
4. Household Incompatibility: When animals are surrendered because they are not tolerated by other household pets, adoption is the most common outcome (83%). This trend indicates strong demand for rehoming these animals, likely aided by their compatibility with other types of homes or environments.
5. Behavioural Issues (e.g., Biting): Animals surrendered due to behavioural challenges such as biting predominantly remain on shelter care (100%). This highlights the complexity of managing behavioural rehabilitation and finding suitable adopters willing to take on such challenges.

Fundraising activities
PACT is grateful to the thousands of people who generously continued supporting the charity's work this year and helped to fund our activities. It is only because of the kindness of our long-standing supporters that we can provide superior welfare services to the animals in our care.

The quarterly newsletters and online fundraising appeals have been successful, thanks to the generosity of our supporters and the hard work of the charity staff, media team, and volunteers.

Our plan is to further develop fundraising with well-communicated events throughout 2023-24. We signed up with the Farewills scheme, with thanks to a benefactor donating the funds to launch the free will-writing offer. This initiative has been successful, with four wills being taken up within the first quarter.

Like every year, we employed a range of fundraising approaches to raise money, including but not limited to through fundraising events (initiated by us or by third parties), direct mail appeals through our quarterly newsletter, and other ongoing initiatives aiming at strengthening support from individuals who represent most of our income source, after legacies. Please refer to audited accounts for detailed income source reporting.

FINANCIAL REVIEW

Financial position

Income and Fundraising

PACT's total income in 2023/24 declined by 23.8%, from £3,025,687 in 2022/23 to £2,304,402. This decrease contrasts with trends in other UK animal welfare charities, which largely recovered post-COVID through structured donor engagement and income diversification. PACT's reliance on legacies and its grassroots approach to donor communication, coupled with the transition to a new database with limited historical data, contributed to this temporary decline. The need for strategic digital engagement and an optimized fundraising management system has been put in the plans for further implementation.

Charity Shop Income

A bright spot in PACT's financial performance was the 22.5% growth in charity shop income, increasing from £1,015,322 to £1,243,546. This recovery to pre-COVID levels mirrors trends across the sector, where reopening of shops and increased footfall drove revenue. PACT's retail operations have demonstrated resilience and growth potential, positioning them as a key pillar for future income strategies.

Donations and Legacies

Donations decreased by £304,134, and legacy income fell by £638,004, reflecting sector-wide variability in this income stream. PACT's over-reliance on these sources highlights the need for diversification. Exploring low-hanging fruit such as digital campaigns, corporate sponsorships, and online appeals could bolster future income streams while reducing risk.

Expenditures

PACT reduced total expenditures by 10.5%, from £2,371,272 to £2,122,751, reflecting a commitment to cost management during a challenging year. These reductions align with sector-wide trends of streamlining operations to preserve resources for mission-critical activities.

Employee Costs

Employee costs rose by 16.2%, from £1,199,365 to £1,392,897, driven by inflationary pressures and expanded service demands. While this increase is consistent with sector challenges, it underscores the importance of balancing staffing needs with financial constraints. Investments in staff are vital for sustaining service delivery, but strategic workforce planning will be key moving forward.

Net Position

PACT achieved a £181,651 surplus in 2023/24, down from £654,415 in 2022/23. This decline reflects increased demands and operational costs but also showcases financial resilience. The organization's net assets increased from £1,865,936 to £2,047,587, reflecting prudent financial management and a commitment to long-term stability.

FUTURE PLANS
Insights and Recommendations

The data underscores PACT's success in rehoming abused animals and addressing abandonment cases. However, behavioural issues represent a significant barrier to positive outcomes, often leaving animals in long-term care. Targeted behavioural rehabilitation programs and adopter education could help address these challenges. For animals relinquished due to allergies or household incompatibility, fostering temporary care or trial adoptions may expedite rehoming processes.

Overall, the sanctuary's ability to tailor outcomes based on intake reasons demonstrates its adaptability and commitment to meeting the diverse needs of animals. By further enhancing targeted interventions and outreach programs, PACT can continue to improve outcomes and ensure all animals receive the second chance they deserve.

1. Establishing Sound and Accountable Senior Leadership Team and CEO
To ensure PACT remains resilient and visionary, the organization will prioritize the establishment of a sound and accountable senior leadership team under a newly appointed CEO. This leadership team will work collaboratively to align PACT's operations with its mission, while fostering a culture of transparency, accountability, and innovation. This will include clear role definitions, performance metrics, and a governance framework to support strategic decision-making and operational excellence.

2. Initiating a Strategic Planning Cycle for 2024-2027
PACT will embark on a comprehensive strategic planning cycle to define its direction for the next three years. This process will involve input from trustees, staff, volunteers, and external stakeholders to ensure alignment with the evolving needs of the community and the animals in its care. The strategy will focus on strengthening organizational capacity, setting measurable goals, and establishing a roadmap to achieve long-term impact.

3. Refining Accounting Systems
To improve financial transparency and operational efficiency, PACT will further refine its accounting systems. This includes creating clearer separation between the charity and trading budgets, allowing for better financial oversight and resource allocation. Upgraded systems will enhance reporting capabilities, ensuring compliance with regulatory requirements and supporting strategic decision-making.

4. Planning Funding Diversification
PACT recognizes the need to diversify its income streams to reduce dependency on legacies and increase resilience. This includes increased investment in fundraising initiatives, corporate sponsorships, and philanthropic efforts. Additionally, PACT aims to enhance the visibility and impact of its retail network, positioning its charity shops as ambassadors of the sanctuary's mission within the communities they serve

5. Rebranding and Repositioning for the 30th Anniversary
In conjunction with its 30th anniversary, PACT will initiate a rebranding exercise to reposition itself as a leader in post-rescue services. This includes adopting a fresh visual identity and communications strategy that highlights its commitment to enhanced animal care standards. The rebranding will celebrate PACT's legacy while projecting a forward-looking image that aligns with its evolving role in animal welfare.

6. Expanding External Partnerships and Collaboration
PACT aims to deepen its external partnerships and collaborations to amplify its impact, particularly in wildlife rehabilitation and conservation. By working with academic institutions, conservation organizations, and local communities, PACT will contribute to the development of innovative approaches and share its expertise in addressing complex wildlife challenges.

7. Incorporating Sustainability Values

Sustainability will become a core value embedded in PACT's charity and retail operations. Initiatives will include reducing waste, adopting renewable energy sources, and promoting environmentally conscious practices across all activities. These efforts will align PACT's operations with global sustainability goals while fostering a culture of environmental stewardship among its staff, volunteers, and supporters.

These forward-looking initiatives will ensure that PACT not only addresses the immediate needs of the animals in its care but also positions itself as a sustainable and innovative leader in the field of animal welfare

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

PACT – People for Animal Care Trust – is a Charitable Incorporated Organisation (CIO), registered on 4th November 2013, with operations commencing on 1st April 2014 following the transfer of assets from the former charity (1045251).

As a UK charity, PACT operates in accordance with its Constitution, which outlines its purpose, governance framework, and operational structure. The charity is also guided by a set of key governance documents, including:

- Trustee Code of Conduct
- Conflict of Interest Policy
- Scheme of Delegation
- Board and Subcommittee Terms of Reference
- Financial Regulations and Reserves Policy
- Risk Management Framework
- Safeguarding Policy
- Fundraising and Ethical Fundraising Policies
- Complaints and Whistleblowing Policy

These documents provide the foundation for effective decision-making, accountability, and regulatory compliance, ensuring PACT operates with transparency and integrity.

Recruitment and appointment of new trustees

In 2024, a full review of the Constitution and governance structure was undertaken to strengthen oversight, accountability, and strategic leadership. A new Board formation was implemented, expanding the number of trustees to address previous challenges in maintaining an effective governance calendar. This restructuring was aligned with the Charity Commission's recommendations from 2022, significantly improving the Board's competencies and risk management approach.

A trustee skills matrix was developed to identify key areas of expertise required for PACT's growth. A structured trustee recruitment campaign was carried out in 2024, resulting in a renewed leadership team with a balance of financial, legal, operational, and animal welfare expertise.

The traditional governance structure of Chair, Vice-Chair, and Treasurer has been retained. To enhance governance effectiveness, a system of subcommittees has been introduced, ensuring a more distributed workload, broader trustee engagement, and closer risk oversight. These subcommittees review key areas of the charity's operations in advance of full Board meetings, enabling more effective strategic decision-making.

Procedures and policies for decision-making

With the new Board and leadership structure in place, a full review of all policies and procedures is currently underway to ensure compliance, effectiveness, and strategic alignment.

The Board of Trustees meets quarterly, with additional monthly ad-hoc meetings as required to oversee key transitions, including the successful establishment of a new CEO and senior leadership team. Each subcommittee meets ahead of full Board meetings to ensure strategic alignment between governance and operational activities. Decision-making processes have been strengthened to ensure that Board-level discussions are informed, evidence-based, and strategically sound. While the Board sets the charity's overall direction, the day-to-day running of

PACT is delegated to the CEO and Senior Leadership Team (SLT), who operate within approved policies, strategic objectives, and financial controls. These governance improvements have resulted in a more structured, agile, and responsive leadership model, allowing the charity to file its accounts on time and overcome past challenges, as previously flagged by the Charity Commission.

Risk management
A comprehensive Risk Register has now been implemented and is actively maintained and refined in collaboration with the Senior Leadership Team. This register is reviewed regularly at both subcommittee and Board levels, ensuring continuous monitoring of risks across all key operational and governance areas.

The Risk Register covers the following seven critical areas:
1. Governance & Legal – regulatory compliance, trustee oversight, and safeguarding policies.
2. Finance & Operations – financial sustainability, reserves management, and fraud prevention.
3. Human Resources – staff well-being, succession planning, and employment risks.
4. Marketing, Fundraising & Communications – donor engagement, reputational risks, and GDPR compliance.
5. Commercial & Retail – charity shop operations, lease agreements, and financial performance.
6. Animal Welfare – care standards, biosecurity, and veterinary oversight.
7. Sites Management & Sustainability – infrastructure, environmental risks, and climate-related adaptations.

As part of PACT's strategic transformation, a full policy review is underway to ensure robust mitigation strategies are in place for all identified risks. The charity is also embedding a culture of proactive risk management, ensuring that emerging threats—such as fluctuations in donor income due to the cost-of-living crisis, financial uncertainties, and environmental risks (e.g., bird flu outbreaks and climate-related disruptions)—are addressed with agility and resilience.

These structural, financial, and operational improvements have positioned PACT to move forward with greater stability, strategic foresight, and long-term sustainability.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1154444

Principal address
River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees
Mrs S Lumbard (resigned 18.8.23)
T Wright (resigned 1.1.24)
Mrs T Wilde (resigned 12.9.24)
D Wilkinson (appointed 13.2.22)
P van Dijk (resigned 23.10.23) (re-appointed 23.9.24)
S Tate (resigned 11.03.24)
P Eke (resigned 12.06.24)
M Di Giacomo (resigned 5.7.23)
A Lejk (appointed 13.9.24)
Z Phillips (appointed 13.9.24)
D Prince (appointed 13.9.24)
N Barbosa (appointed 12.6.24)
H Stuart (appointed 12.11.24)
E LeMay (appointed 12.11.24)
M Perryman-Smith (appointed 12.06.24)
T Ratcliffe (appointed 13.12.2024)

Auditors
Xeinadin Audit Ltd
19 North Street
Ashford
Kent
TN24 8LF

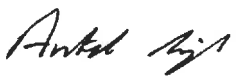
STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30/01/2025 and signed on its behalf by:



.....
Mr A Lejk - Trustee

Opinion
We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:

- Gaining a full and extensive knowledge of the entity, the external environment within which it operates, and the regulatory frameworks it must abide by.
- Discussions with management and those charged with governance as to any known or suspected instances of non-compliance with laws and regulations, as well as fraud.
- Review of significant and unusual transactions and reading minutes of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Ltd

Xeinadin Audit Ltd
19 North Street
Ashford
Kent
TN24 8LF

Date: 30/1/25

PACT

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,060,061	-	1,060,061	2,003,199
Charitable activities	4				
Sanctuary Operations		500	-	500	-
Other trading activities	3	1,243,546	-	1,243,546	1,022,488
Other income		295	-	295	-
Total		2,304,402	-	2,304,402	3,025,687
EXPENDITURE ON					
Charitable activities	5				
Sanctuary Operations		1,802,109	-	1,802,109	1,750,805
Other		320,642	-	320,642	620,467
Total		2,122,751	-	2,122,751	2,371,272
NET INCOME		181,651	-	181,651	654,415
RECONCILIATION OF FUNDS					
Total funds brought forward		1,826,570	39,366	1,865,936	1,211,521
TOTAL FUNDS CARRIED FORWARD		2,008,221	39,366	2,047,587	1,865,936

The notes form part of these financial statements

BALANCE SHEET
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	8	1,085,379	-	1,085,379	1,138,293
CURRENT ASSETS					
Stocks	9	17,005	-	17,005	17,940
Debtors	10	944,451	-	944,451	694,709
Cash at bank and in hand		201,304	39,366	240,670	352,878
		1,162,760	39,366	1,202,126	1,065,527
CREDITORS					
Amounts falling due within one year	11	(139,617)	-	(139,617)	(218,443)
NET CURRENT ASSETS		1,023,143	39,366	1,062,509	847,084
TOTAL ASSETS LESS CURRENT LIABILITIES		2,108,522	39,366	2,147,888	1,985,377
CREDITORS					
Amounts falling due after more than one year	12	(100,301)	-	(100,301)	(119,441)
NET ASSETS		2,008,221	39,366	2,047,587	1,865,936
FUNDS	14				
Unrestricted funds				2,008,221	1,826,570
Restricted funds				39,366	39,366
TOTAL FUNDS				2,047,587	1,865,936

The financial statements were approved by the Board of Trustees and authorised for issue on ~~30/01/2025~~ and were signed on its behalf by:

A Lejk - Trustee

The notes form part of these financial statements

PACT

CASH FLOW STATEMENT
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(39,706)	272,904
Tax paid		(46,559)	-
Net cash (used in)/provided by operating activities		(86,265)	272,904
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,982)	(63,942)
Sale of tangible fixed assets		1,179	-
Net cash used in investing activities		(6,803)	(63,942)
Cash flows from financing activities			
Loan repayments in year		(19,140)	-
Net cash (used in)/provided by financing activities		(19,140)	-
Change in cash and cash equivalents in the reporting period		(112,208)	208,962
Cash and cash equivalents at the beginning of the reporting period		352,878	143,916
Cash and cash equivalents at the end of the reporting period		240,670	352,878

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	181,651	654,415
Adjustments for:		
Depreciation charges	60,012	70,184
Profit on disposal of fixed assets	(295)	-
Decrease in stocks	935	-
Increase in debtors	(203,183)	(570,950)
(Decrease)/increase in creditors	(78,826)	119,255
Net cash (used in)/provided by operations	(39,706)	272,904

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	352,878	(112,208)	240,670
	352,878	(112,208)	240,670
Debt			
Debts falling due within 1 year	(20,000)	-	(20,000)
Debts falling due after 1 year	(119,441)	19,140	(100,301)
	(139,441)	19,140	(120,301)
Total	213,437	(93,068)	120,369

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All incoming resources are accounted for when the charity is legally entitled to the income, and when the amount can be quantified. Legacy income is recognised when its receipt is probable. Legacy income is not recognised while a life interest remains.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

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

Sanctuary Improvements	- 10% on reducing balance
Plant, Equipment and Vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Inventory (Veterinary Stock) is valued at the cost to the Charity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	392,745	696,879
Legacies	667,316	1,306,320
	1,060,061	2,003,199

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Charity Shop Turnover	1,243,546	1,015,322
Commission Income	-	7,166
	1,243,546	1,022,488

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Grants	Sanctuary Operations	500	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Sanctuary Operations	1,770,211	31,898	1,802,109

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Sanctuary Operations	24,830	7,068	31,898

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

8. TANGIBLE FIXED ASSETS

	Freehold Land £	Sanctuary Improvements £	Plant, Equipment and Vehicles £	Totals £
COST				
At 1 April 2023	630,279	879,567	143,370	1,653,216
Additions	-	-	7,982	7,982
Disposals	-	-	(1,179)	(1,179)
At 31 March 2024	630,279	879,567	150,173	1,660,019
DEPRECIATION				
At 1 April 2023	-	421,631	93,292	514,923
Charge for year	-	45,766	14,246	60,012
Eliminated on disposal	-	-	(295)	(295)
At 31 March 2024	-	467,397	107,243	574,640
NET BOOK VALUE				
At 31 March 2024	630,279	412,170	42,930	1,085,379
At 31 March 2023	630,279	457,936	50,078	1,138,293

9. STOCKS

	31.3.24 £	31.3.23 £
Veterinary Stock	17,005	17,940

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	3,154	-
VAT Receivable	67,223	20,664
Prepayments and accrued income	874,074	674,045
	944,451	694,709

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	47,657	100,905
Taxation and social security	54,981	17,828
Other creditors	36,979	99,710
	139,617	218,443

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	100,301	119,441

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Other loans	20,000	20,000
Amounts falling between one and two years:		
Other loans - 1-2 years	100,301	119,441

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,826,570	181,651	2,008,221
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,865,936	181,651	2,047,587

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,304,402	(2,122,751)	181,651
TOTAL FUNDS	2,304,402	(2,122,751)	181,651

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,172,155	654,415	1,826,570
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,211,521	654,415	1,865,936

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,025,687	(2,371,272)	654,415
TOTAL FUNDS	3,025,687	(2,371,272)	654,415

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,172,155	836,066	2,008,221
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,211,521	836,066	2,047,587

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,330,089	(4,494,023)	836,066
TOTAL FUNDS	5,330,089	(4,494,023)	836,066

15. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	392,745	696,879
Legacies	667,316	1,306,320
	1,060,061	2,003,199
Other trading activities		
Charity Shop Turnover	1,243,546	1,015,322
Commission Income	-	7,166
	1,243,546	1,022,488
Charitable activities		
Grants	500	-
Other income		
Gain on sale of tangible fixed assets	295	-
Total incoming resources	2,304,402	3,025,687
EXPENDITURE		
Charitable activities		
Animal Welfare	100,290	135,112
Employee Costs	1,392,897	1,199,365
Depreciation	60,011	70,184
Utilities and Waste	60,640	103,663
Insurance and Business Rates	54,134	13,992
Professional Fees	40,586	52,282
Office Expenditure	57,119	82,552
Maintenance	-	42,782
Bank Charges	4,534	2,184
	1,770,211	1,702,116
Other		
Employee Costs	135	168,261
Rent, Rates and Insurance	229,944	263,992
Shops Maintenance	16,542	16,027
Warehousing Costs	-	212
Utilities and Waste Disposal	31,541	83,024
Motor Expenses	17,438	27,137
Carried forward	295,600	558,653

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Other		
Brought forward	295,600	558,653
Telephone	3,319	8,059
Shop Petty Cash Expenses	-	11,344
Card and Banking Charges	10,708	10,853
Loan interest	11,015	31,558
	320,642	620,467
Support costs		
Other		
Fund Raising and Promotion	24,830	43,437
Governance costs		
Auditors' remuneration	7,068	5,252
Total resources expended	2,122,751	2,371,272
Net income	181,651	654,415

PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales - Charity number 1154444

Accounts

REGISTERED CHARITY NUMBER: 1154444

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

PACT

Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

PACT

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for the Year Ended 31 March 2023

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people

Significant activities

The Trust maintains a 15-acre animal sanctuary plus 17 acres of equine paddocks to rescue, rehabilitate and, where possible, rehome or release unwanted, abused and injured animals of all species. The Trust invites socially disadvantaged and disabled people to visit the sanctuary where they can interact with animals.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

After Covid restrictions were lifted, we reopened our charity shops during the week commencing April 12th, 2021. In our first week, we were pleased to report takings of £24,073, which provided a strong welcome back to our shops being open and to our income stream. Throughout the year, our charity shops consistently generated between £18,000 and £21,000 per week. We have an ongoing focus to increase donations to the shops, aiming to improve our shop income in the coming year.

We invested in new EPOS tills for all shops, which will provide many efficiencies, including the automation of the Gift aid scheme. This transition from manual records to using bar code scanners to systematically record donor details and sales is anticipated to greatly improve our Gift Aid benefits.

Shop rent costs returned to the pre-Covid rates (some were kindly reduced by landlords during Lockdown). We reinstated our training programme, as Covid restrictions allowed.

Alongside paid staff, volunteer contributions have been pivotal in reversing the external, unfavourable economic trends, exacerbated by the Ukraine war, increased costs of energy provision, and looming inflation. PACT, like many charities, hasn't been immune to reductions in contributions, yet we fared better than many thanks to strong loyalty to the charity and its work.

A first aid course was provided at the sanctuary to ensure we had a first aider present at the site at all times. All our managers of people completed the ACAS training in Manager HR requirements, to strengthen their knowledge in good people management.

Our veterinary (clinical director) who we employed in April 2020, conducted an audit of our veterinary unit processes. Improvements were implemented, including treatment and cost purchasing efficiencies.

More extensively, an organization-wide Animal Welfare Standards audit took place to ensure compliance and for the renewal of our ADCH (Association of Dogs and Cats Home) membership. This audit, ongoing beyond March 2023, should establish key performance indicators and outcome measurements the organization has never had before.

A new Animal Welfare, Rehoming, Fostering, Volunteering, Sponsorship, and Fundraising all-in-one system called ASM (Animal System Management), used internationally by many rescue centres and sanctuaries, has been identified for implementation from April 2023. This marks a significant departure from a more manual input and data management, spearheading alignment, and compliance with GDPR.

Wildlife Services significantly increased in 2022, with the number of rescues requiring an uplift of the unit. However, significant costs incurred to run day-to-day operations with increased emergency cases require a review of the whole wildlife program and how to make it more sustainable.

We also joined the Vetshare buying group and the majority of our veterinary work was undertaken ourselves making significant savings for the charity on previous years spend.

The quarterly newsletters and online fundraising appeals have been successful, thanks to the generosity of our supporters, and hard work of the charity staff, media team, and volunteers. Our plan is to develop further fundraising with calendarised and well communicated events throughout 2023.

We signed up with the Farewills scheme, with thanks to a benefactor donating the monies to launch the free will writing offer. This has been successful with four wills being taken up within the first quarter.

Our re-homing policy is reinstated, but we are still using the virtual homecheck procedure where possible and appropriate. This allows us to keep to social distancing and protect our staff from the risk of catching covid. Our plan is to gradually reopen our gates to rehoming and actual homecheck visits over the next year, currently carefully managed due to Avian influenza restrictions.

Volunteers and Work Experience students are gradually being invited to return, but on a managed level to minimize risks to staff and animals.

Projects completed during the financial year include;
1) New ferret runs built.
2) Completed the rebuild of 10 new improved dog runs
3) Commenced a re-build of a further 10 aged dog runs
4) Built a new out- door, school type paddock for donkeys and ponies with laminitis.
5) Chris Rockingham's memorable rose garden ready for automatic watering system, centre piece, and roses.
6) New front gate and fencing to discourage cats and peacocks to cross the road and to provide four parking spaces for short term visitors to the Sanctuary.
7) A new intercom system at the front gate, allowing visitors to speak directly to the office from the gate.
8) A new all-electric ambulance arriving in February 2023.

Post Covid saw a high number of covid puppies and kittens being sent to rescue as their owners returned to work and couldn't cope with their pet showing separation anxiety. We helped as many as we could with training advice, managing the balance to ensure animal welfare standards were maintained and not hindered by volume of intakes. This is reflected in the significant increase in our intakes across specifically cats and dogs.

In 2023, we initiated an audit of all animal welfare conditions to ensure we maintain our standards of accommodation and care. At the time of writing this report, the findings of the audit are being finalized. We will then undertake any improvements based upon priority and affordability.

We have also signed a Memorandum of Understanding with Underdog International to develop and implement an animal therapy and children education program at the farm, in line with our charity's objects and previous commitments to similar programmatic priorities, such as the Henry Hallam Therapy Centre.

Refurbishment of the converted barn has already started, with apparent improvements to the premises. We plan to launch this in mid-summer 2023.
Domestic and wildlife Animals Intake / Rehomed
Avian 22 / 5
Canine 70 / 79
Exotic 7 / 4
Large 55 / 14
Feline 136 / 119
Ferret 4 / 3
Guinea Pig 18 / 16
Kingfisher 1 / 0
Rabbit 72 / 67
Rodent 35 / 28
Wild bird 812 / n/a
Wild mammals 628 / n/a
Total 1860 / 335

As part of our commitment to transparency and accountability, we must address an important issue regarding the recording of our animal intake and rehoming/release figures.

Over the past year, we have discovered inconsistencies in our documentation, leading to duplication and omissions in the reported numbers. These discrepancies arose from a combination of paper records and electronic files, which were not fully integrated or consistently updated. We recognize the importance of accurate reporting and have taken immediate steps to address this matter.

It is important to note that these inaccuracies have not affected the recording of financial transactions associated with our operations. All rehoming fees, veterinary care costs, and other financial activities have been correctly documented and subjected to thorough auditing processes.

Our financial records remain accurate and reliable, ensuring the integrity of our financial statements.

To rectify the issue with our animal tracking, we implemented a new Animal Management System (AMS) in January-February 2023. This system has significantly improved our ability to accurately track and report the number of animals we intake and rehome or release.

Additionally, we have begun a comprehensive review of our archiving systems and processes to ensure compliance with GDPR regulations. This includes a retrospective reconstruction of our records in accordance with the regulatory framework. We are confident that these measures will enhance our record-keeping accuracy and overall operational efficiency moving forward.

We remain dedicated to maintaining the highest standards of care and transparency in our operations. The corrective actions we have taken reflect our ongoing commitment to continuous improvement and regulatory compliance.

We appreciate the support and understanding of our stakeholders as we enhance our systems and processes.

Lastly, we had a significant increase in wildlife intake (wild mammals being hedgehogs). Unfortunately, we receive many animals that just can't be helped, mainly as a result of road accidents, who are humanely put to sleep.

Fundraising activities
PACT is grateful to the thousands of people who generously continued supporting the charity's work this year and helped to fund our activities. It is only because of the kindness of our long-standing supporters that we can provide superior welfare services to the animals in our care.

The quarterly newsletters and online fundraising appeals have been successful, thanks to the generosity of our supporters and the hard work of the charity staff, media team, and volunteers.

Our plan is to further develop fundraising with well-communicated events throughout 2023. We signed up with the Farewills scheme, with thanks to a benefactor donating the funds to launch the free will-writing offer. This initiative has been successful, with four wills being taken up within the first quarter.

Like every year, we employed a range of fundraising approaches to raise money, including but not limited to through fundraising events (initiated by us or by third parties), direct mail appeals through our quarterly newsletter, and other ongoing initiatives aiming at strengthening support from individuals who represent most of our income source, after legacies. Please refer to audited accounts for detailed income source reporting.

FINANCIAL REVIEW
Financial position
Charity Conduct and Compliance

The period 2022-23 also saw a significant change in the operational leadership of PACT when George Rockingham, joint founder and CEO of PACT, retired. George founded PACT in 1995 along with his wife Chris and devoted 27 years to the sanctuary, developing it into the thriving animal centre we have today. Everyone at PACT wishes George a long and happy retirement.

Prior to George's retirement, the trustees were working on a plan to respond to Charity Commission concerns, including strengthening trustee involvement in financial management and control. This work is ongoing but has been made more challenging by the turnover of trustees joining and leaving the Board.

The trustees remain keen to increase their numbers, so anyone with the time and expertise is encouraged to apply to join the Board, and full training will be given to successful candidates.

A review of our policies was undertaken by the Charity Commission in 2021, which highlighted some improvements. We have satisfactorily provided response to this, and we continue to improve upon. Specifically:

" Ensure the trustees have the necessary skills to manage the charity."

The charity was successful in recruiting a seasoned and experienced fundraiser as trustee (appointed on 17 February 2023), who has already run an audit of the fundraising functions, resources, their compliance to GDPR and other fundraising regulations. Several projects are concurrently being implemented, from better definition of fundraising roles to adoption of new fundraising database and its implementation with integration to financial controls, also being put in place. An annual plan, budget with income targets and metrics are also being devised as part of the overall, ongoing professionalization of the charity.

" Decision Making processes should be clear, guided by requirements of charity law and governing documents."

In relation to fundraising, more detailed and data-based reports are shared with increased frequency to justify recommendations on most cost-effective ways to raise much needed funds. A new body of policies is also being reviewed with specific focus on a Fundraising and Gift Acceptance Policy, Data and Privacy Policy, Vulnerable People policy to ensure proper adherence to standard practices when interacting with the public for fundraising purposes.

" Management and control of charity finances."

As internal financial controls are introduced, full integration with fundraising systems and processes is sought to ensure prompt and accurate reporting on income generation performance and address challenges that may decrease its levels below forecasts.
A new fundraising Database is therefore being considered for implementation, possibly with integration to financial systems (currently under audit and likely being replaced).

Whilst current sector uncertainties continue due to post-pandemic economic crisis and emergency appeals being predominant (Ukraine war, Natural Disasters emergency response, etc.), the charity is committed to expediting the review of internal issues as above and starting to pursue stronger engagement with current individual supporters. The focus is on optimizing annual fundraising activities like newsletter appeals, developing more digital capabilities to raise funds, and diversifying, where possible, with the introduction of new income streams (e.g., redesigning the animal sponsorship program into a recurring giving scheme to secure better cash flow, and identifying and prospecting trusts and foundations as a new income source).

Positive changes in our income were seen on the previous financial year:

1) Over £0.5m of legacies received

2) Charity shop takings back to our normal yearly income levels

Our operating costs returned to pre-covid spend levels with wages, shop rents, and general overheads.

We managed our costs extremely well during the Covid lockdown period, and 2023 will be a year to drive ahead with new and profitable fundraising initiatives, to ensure our capability to fulfil our Charitable obligation to all-animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO was registered on 4th November 2013 and started trading on 1st April 2014 When the charity 1045251 was wound up and all assets passed to the CIO.

Recruitment and appointment of new trustees

The Board of Trustees are keen to increase their numbers, which have been historically low.in order to strengthen their governance of the Charity. Anyone keen to serve as a trustee, is encouraged to submit their details to the Board who will review them and appoint suitable candidates at a specially convened trustees meeting. New trustees will receive a copy of "The Essential Trustee" upon joining and be encouraged to view previous Annual Reports on the Charity's website to familiarize themselves with the Charity's activities.

Procedures and policies for decision-making

The Board of trustees aims to meet not less than once every three months to review the activities of the charity and the financial position and alongside the Chief Executive and Executive Assistant, to make decisions and formulate plans for the future. Day to day decisions are left to staff operating within parameters set by trustees and senior staff.

There has been a delay in the completion of the accounts as a result of a dispute at the time over appointment of trustees. The matter was referred to the Charity Commission.

Risk management

The Board of Trustees and Senior Staff regularly identify and discuss major risks to the Charity as part of their governance activity. Many risks are mitigated by maintaining insurance protection. The risk of non-compliance has been a live issue for the trustees and is being tackled as detailed elsewhere in this report. A dramatic fall in income is difficult to mitigate against but came into sharp focus on 23 March 2020 when the UK entered its first Covid Lockdown. The sanctuary was closed to all visitors and volunteers, and the charity shops were closed, to reduce the risk of infection to essential staff and animals. Risk Management measures were put in place for all staff attending the sanctuary as per Government guidelines, including taking staff's temperatures on arrival and having ample supplies of hand sanitizer available in all areas of the sanctuary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154444

Principal address

River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees
Mrs S Lumbard (resigned 18.8.23)
T Wright (resigned 1.1.24)
Mrs T Wilde
D Wilkinson
S J Bedford (appointed 19.7.22) (resigned 31.10.22)
M Willan (appointed 18.7.22) (resigned 29.9.22)
P van Dijk (appointed 26.10.22) (resigned 23.10.23)
S Tate (appointed 26.10.22)
P Eke (appointed 17.2.23)
M Di Giacomo (appointed 17.2.23) (resigned 5.7.23)

Auditors
Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

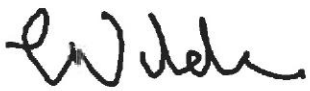
STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10/06/2024 and signed on its behalf by:



.....
Mrs T Wilde - Trustee

Opinion

We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:

- Gaining a full and extensive knowledge of the entity, the external environment within which it operates, and the regulatory frameworks it must abide by.
- Discussions with management and those charged with governance as to any known or suspected instances of non-compliance with laws and regulations, as well as fraud.
- Review of significant and unusual transactions and reading minutes of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit

Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH

Date: 11 JUNE 2024

PACT

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,003,199	-	2,003,199	1,082,915
Charitable activities	4				
Sanctuary Operations		-	-	-	64,505
Other trading activities	3	1,022,488	-	1,022,488	981,860
Total		3,025,687	-	3,025,687	2,129,280
EXPENDITURE ON					
Charitable activities	5				
Sanctuary Operations		1,750,805	-	1,750,805	1,193,520
Other		620,467	-	620,467	775,452
Total		2,371,272	-	2,371,272	1,968,972
NET INCOME		654,415	-	654,415	160,308
RECONCILIATION OF FUNDS					
Total funds brought forward		1,172,155	39,366	1,211,521	1,051,213
TOTAL FUNDS CARRIED FORWARD		1,826,570	39,366	1,865,936	1,211,521

The notes form part of these financial statements

PACT

BALANCE SHEET
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	1,138,293	-	1,138,293	1,144,535
CURRENT ASSETS					
Stocks	9	17,940	-	17,940	17,940
Debtors	10	694,709	-	694,709	123,759
Cash at bank and in hand		313,512	39,366	352,878	143,916
		1,026,161	39,366	1,065,527	285,615
CREDITORS					
Amounts falling due within one year	11	(218,443)	-	(218,443)	(106,963)
NET CURRENT ASSETS		807,718	39,366	847,084	178,652
TOTAL ASSETS LESS CURRENT LIABILITIES		1,946,011	39,366	1,985,377	1,323,187
CREDITORS					
Amounts falling due after more than one year	12	(119,441)	-	(119,441)	(111,666)
NET ASSETS		1,826,570	39,366	1,865,936	1,211,521
FUNDS	14				
Unrestricted funds				1,826,570	1,172,155
Restricted funds				39,366	39,366
TOTAL FUNDS				1,865,936	1,211,521

The financial statements were approved by the Board of Trustees and authorised for issue on .....10/06/2024..... and were signed on its behalf by:

.....
T Wilde - Trustee

The notes form part of these financial statements

PACT

CASH FLOW STATEMENT
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	272,904	85,186
Tax paid		-	(5,088)
Net cash provided by operating activities		272,904	80,098
Cash flows from investing activities			
Purchase of tangible fixed assets		(63,942)	(142,804)
Net cash used in investing activities		(63,942)	(142,804)
Change in cash and cash equivalents in the reporting period		208,962	(62,706)
Cash and cash equivalents at the beginning of the reporting period		143,916	206,622
Cash and cash equivalents at the end of the reporting period		352,878	143,916

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	654,415	160,308
Adjustments for:		
Depreciation charges	70,184	-
Other Disclosure	-	979
Increase in stocks	-	(4,186)
Increase in debtors	(570,950)	(80,831)
Increase in creditors	119,255	8,916
Net cash provided by operations	272,904	85,186

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	143,916	208,962	352,878
	143,916	208,962	352,878
Debt			
Debts falling due within 1 year	(20,000)	-	(20,000)
Debts falling due after 1 year	(111,666)	(7,775)	(119,441)
	(131,666)	(7,775)	(139,441)
Total	12,250	201,187	213,437

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All incoming resources are accounted for when the charity is legally entitled to the income, and when the amount can be quantified. Legacy income is recognised when its receipt is probable. Legacy income is not recognised while a life interest remains.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

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

Sanctuary Improvements	- 10% on reducing balance
Plant, Equipment and Vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Inventory (Veterinary Stock) is valued at the cost to the Charity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	696,879	556,507
Legacies	1,306,320	526,408
	2,003,199	1,082,915

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Charity Shop Turnover	1,015,322	972,196
Commission Income	7,166	9,664
	1,022,488	981,860

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Local Support Grant	Sanctuary Operations	-	46,669
JRS and other grants	Sanctuary Operations	-	17,836
		-	64,505

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Norwich City Council	-	17,335
North Norfolk District Council	-	8,000
South Norfolk District Council	-	6,667
Borough Council Of King's Lynn	-	4,000
Other Local Authorities	-	10,667
	-	46,669

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Sanctuary Operations	1,702,116	48,689	1,750,805

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Sanctuary Operations	43,437	5,252	48,689

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. TANGIBLE FIXED ASSETS

	Freehold Land	Sanctuary Improvements	Plant, Equipment and Vehicles	Totals
	£	£	£	£
COST				
At 1 April 2022	630,279	848,020	110,975	1,589,274
Additions	-	31,547	32,395	63,942
At 31 March 2023	630,279	879,567	143,370	1,653,216
DEPRECIATION				
At 1 April 2022	-	368,140	76,599	444,739
Charge for year	-	53,491	16,693	70,184
At 31 March 2023	-	421,631	93,292	514,923
NET BOOK VALUE				
At 31 March 2023	630,279	457,936	50,078	1,138,293
At 31 March 2022	630,279	479,880	34,376	1,144,535

continued...

9. STOCKS

	31.3.23	31.3.22
	£	£
Veterinary Stock	17,940	17,940

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
VAT Receivable	20,664	5,088
Prepayments and accrued income	674,045	118,671
	694,709	123,759

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	100,905	56,976
Taxation and social security	17,828	15,988
Other creditors	99,710	33,999
	218,443	106,963

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	119,441	111,666

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Other loans	20,000	20,000
Amounts falling between one and two years:		
Other loans - 1-2 years	119,441	111,666

continued...

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,172,155	654,415	1,826,570
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,211,521	654,415	1,865,936

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,025,687	(2,371,272)	654,415
TOTAL FUNDS	3,025,687	(2,371,272)	654,415

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,011,847	160,308	1,172,155
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,051,213	160,308	1,211,521

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,129,280	(1,968,972)	160,308
TOTAL FUNDS	2,129,280	(1,968,972)	160,308

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,011,847	814,723	1,826,570
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,051,213	814,723	1,865,936

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,154,967	(4,340,244)	814,723
TOTAL FUNDS	5,154,967	(4,340,244)	814,723

continued...

15. RELATED PARTY DISCLOSURES

An onsite residence at the River Farm sanctuary site was rented to the Charity's administrators Mr and Mrs Rockingham for many years. This expense includes the mortgage interest upon the residence.

During the year a total of £0.00 (2022 : £0.00) of rent was received. There was no amount outstanding at the start of the year, and no amount outstanding at the end of the year.

PACT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	696,879	556,507
Legacies	1,306,320	526,408
	2,003,199	1,082,915
Other trading activities		
Charity Shop Turnover	1,015,322	972,196
Commission Income	7,166	9,664
	1,022,488	981,860
Charitable activities		
Local Support Grant	-	46,669
JRS and other grants	-	17,836
	-	64,505
Total incoming resources	3,025,687	2,129,280
EXPENDITURE		
Charitable activities		
Animal Welfare	135,112	110,561
Employee Costs	1,199,365	773,564
Depreciation	70,184	64,778
Utilities and Waste	103,663	63,091
Insurance and Business Rates	13,992	13,957
Professional Fees	52,282	5,980
Office Expenditure	82,552	46,374
Maintenance	42,782	18,999
Bank Charges	2,184	2,736
	1,702,116	1,100,040
Other		
Employee Costs	168,261	425,802
Rent, Rates and Insurance	263,992	231,213
Shops Maintenance	16,027	12,599
Warehousing Costs	212	255
Utilities and Waste Disposal	83,024	37,567
Motor Expenses	27,137	38,884
Carried forward	558,653	746,320

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Other		
Brought forward	558,653	746,320
Telephone	8,059	6,901
Shop Petty Cash Expenses	11,344	8,658
Card and Banking Charges	10,853	9,790
Loan interest	31,558	3,783
	620,467	775,452
Support costs		
Other		
Fund Raising and Promotion	43,437	39,227
Governance costs		
Auditors' remuneration	5,252	7,301
Legal and Professional Fees	-	46,952
	5,252	54,253
Total resources expended	2,371,272	1,968,972
Net income	654,415	160,308

PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales - Charity number 1154444

Accounts

REGISTERED CHARITY NUMBER: 1154444

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

PACT

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

PACT

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for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	20 to 21

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people

Significant activities

The Trust maintains a 15-acre animal sanctuary plus 17 acres of equine paddocks to rescue, rehabilitate and, where possible, rehome or release unwanted, abused and injured animals of all species. The Trust invites socially disadvantaged and disabled people to visit the sanctuary where they can interact with animals.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

After Covid restrictions were lifted we reopened our charity shops week commencing 12th April 2021, and takings in our first week were a favorable £24,073 which was a good welcome back to the shops being open, and to our income. We continued the year with our Charity shops taking a total between £18-21K per week. We have an ongoing focus to increase our donations to the shops, to improve upon our shop income in the coming year.

We invested in new EPOS tills for all shops, which will provide many efficiencies, including the automation of the Gift aid scheme. Removing the manual records to using a barcode scanner to systematically record donor details, and the sale. This is anticipated to provide a much needed improvement on our Gift Aid benefit.

Shop rent costs returned to the pre-Covid rates (some were kindly reduced by landlords during Lockdown).

We reinstated our training programme, as Covid restrictions allowed. A first aid course was provided at the sanctuary to ensure we had a first aider present at the site at all times. All our managers of people completed the ACAS training in Manager HR requirements, to strengthen their knowledge in good people management.

Our veterinary (clinical director) who we employed in April 2020, conducted an audit of our veterinary unit processes. Improvements were implemented, including treatment and cost purchasing. We also joined the Vetshare buying group and the majority of our veterinary work was undertaken ourselves making significant savings for the charity on previous years spend.

The quarterly newsletters and online fundraising appeals have been successful, thanks to the generosity of our supporters, and hard work of the charity staff, media team, and volunteers. Our plan is to develop further fundraising with calendarised and well communicated events throughout 2023.

We signed up with the Farewills scheme, with thanks to a benefactor donating the monies to launch the free will writing offer. This has been successful with four wills being taken up within the first quarter.

Our re-homing policy is reinstated, but we are still using the virtual homecheck procedure where possible and appropriate. This allows us to keep to social distancing and protect our staff from the risk of catching covid. Our plan is to gradually reopen our gates to rehoming and actual homecheck visits over the next year, currently carefully managed due to Avian influenza restrictions.

Volunteers and Work Experience students are gradually being invited to return, but on a managed level to minimize risks to staff and animals.

Projects completed during the financial year include;
1) New ferret runs built.
2) Completed the rebuild of 10 new improved dog runs
3) Commenced a re-build of a further 10 aged dog runs
4) Built a new out- door, school type paddock for donkeys and ponies with laminitis.
5) Chris Rockingham's memorable rose garden ready for automatic watering system, centre piece, and roses.
6) New front gate and fencing to discourage cats and peacocks to cross the road and to provide four parking spaces for short term visitors to the Sanctuary.
7) A new intercom system at the front gate, allowing visitors to speak directly to the office from the gate.
8) A new all-electric ambulance arriving in February 2023.

Post Covid saw a high number of covid puppies and kittens being sent to rescue as their owners returned to work and couldn't cope with their pet showing separation anxiety. We helped as many as we could with training advice, managing the balance to ensure animal welfare standards were maintained and not hindered by volume of intakes. This is reflected in the significant increase in our intakes across specifically cats and dogs.

In 2023, we initiated an audit of all animal welfare conditions to ensure we maintain our standards of accommodation and care. At the time of writing this report, the findings of the audit are being finalized. We will then undertake any improvements based upon priority and affordability.

We have also entered into a partnership with UnderDog International, to develop and implement an animal therapy and children education centre at the site. We plan to launch this mid-summer 2023.
DOMESTIC ANIMAL INTAKE / REHOMED 2021/2022
CAT 111 / 88
DOG 75 / 61
RABBIT 66 / 41
GUINEA PIG 34 / 25
FERRETS 14 / 7
RODENTS 25 / 19
FOWL 3 / 5
OTHER 27 / 23
TOTAL 387 / 259

WILDLIFE Intake
HEDGEHOGS 730
BIRDS 532
BIRDS OF PREY 54
GAME 55
FOWL 151
RABBIT/HARE 59
DEER 45
FOX 7
BATS 6
SQUIRRELS 46
RODENTS 51
POLE CAT 7
Released 870
Died 1123
As of April 2022, we had 95 in unit

Unfortunately, we receive many that just can't be helped, mainly as result of road accidents, who are humanely put to sleep.

Fundraising activities
PACT is grateful to the thousands of people who generously continued supporting the charity's work this year and helped to fund our activities. It is only because of the kindness of our long-standing supporters that we can provide superior welfare services to the animals in our care.

Like every year, we employed a range of fundraising approaches to raise money, including but not limited to through fundraising events (initiated by us or by third parties), direct mail appeals through our quarterly newsletter, and other ongoing initiatives aiming at strengthening support from individuals who represent most of our income source, after legacies. Please refer to audited accounts for detailed income source reporting.

FINANCIAL REVIEW
Financial position
Charity Conduct and Compliance

A review of our policies was undertaken by the Charity Commission in 2021, which highlighted some improvements. We have satisfactorily provided response to this, and we continue to improve upon. Specifically:

- Ensure the trustees have the necessary skills to manage the charity

The charity was successful in recruiting a seasoned and experienced fundraiser as trustee (appointed on 17 February 2023), who has already run an audit of the fundraising functions, resources, their compliance to GDPR and other fundraising regulations. Several projects are concurrently being implemented, from better definition of fundraising roles to adoption of new fundraising database and its implementation with integration to financial controls, also being put in place. An annual plan, budget with income targets and metrics are also being devised as part of the overall, ongoing professionalisation of the charity.

- Decision Making processes should be clear, guided by requirements of charity law and governing documents

In relation to fundraising, more detailed and data-based reports are shared with increased frequency to justify recommendations on most cost-effective ways to raise much needed funds. A new body of policies is also being reviewed with specific focus on a Fundraising and Gift Acceptance Policy, Data and Privacy Policy, Vulnerable People policy to ensure proper adherence to standard practices when interacting with the public for fundraising purposes.

- Management and control of charity finances

As internal financial controls are introduced, full integration with fundraising systems and processes is sought to ensure prompt and accurate reporting on income generation performance and address challenges that may decrease its levels below forecasts.
A new fundraising Database is therefore being considered for implementation, possibly with integration to financial systems (currently under audit and likely being replaced).

Whilst current sector uncertainties continue due to post-pandemic, economic crisis and emergency appeals being predominant (Ukraine war, Natural Disasters emergency response etc...), the charity is committed to expedite the review of internal issues as above and start pursuing stronger engagement with current individual supporters. Focus is on the optimisation of annual fundraising activities like newsletter appeals, develop more digital capabilities to raise funds and diversify, where possible, with introduction of new income streams (e.g., from redesign the animal sponsorship programme into a recurring giving scheme and secure better cash flow, to identify and prospect trusts and foundations as new income source altogether).

Positive changes in our income were seen on the previous financial year:

1) Over £0.5m of legacies received
2) Charity shop takings back to our normal yearly income levels

Our operating costs returned to pre-covid spend levels with wages, shop rents, and general overheads.

We managed our costs extremely well during the Covid lockdown period, and 2023 will be a year to drive ahead with new and profitable fundraising initiatives, to ensure our capability to fulfil our Charitable obligation to all-animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The CIO was registered on 4th November 2013 and started trading on 1st April 2014 When the charity 1045251 was wound up and all assets passed to the CIO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees are keen to increase their numbers, which have been historically low.in order to strengthen their governance of the Charity. Anyone keen to serve as a trustee, is encouraged to submit their details to the Board who will review them and appoint suitable candidates at a specially convened trustees meeting. New trustees will receive a copy of "The Essential Trustee" upon joining and be encouraged to view previous Annual Reports on the Charity's website to familiarize themselves with the Charity's activities.

Procedures and policies for decision-making

The Board of trustees aims to meet not less than once every three months to review the activities of the charity and the financial position and alongside the Chief Executive and Executive Assistant, to make decisions and formulate plans for the future. Day to day decisions are left to staff operating within parameters set by trustees and senior staff.

There has been a delay in the completion of the accounts as a result of a dispute at the time over appointment of trustees. The matter was referred to the Charity Commission.

Risk management

The Board of Trustees and Senior Staff regularly identify and discuss major risks to the Charity as part of their governance activity. Many risks are mitigated by maintaining insurance protection. The risk of non-compliance has been a live issue for the trustees and is being tackled as detailed elsewhere in this report. A dramatic fall in income, is difficult to mitigate against but came into sharp focus on 23 March 2020 when the UK entered its first Covid Lockdown. The sanctuary was closed to all visitors and volunteers and the charity shops were closed, to reduce the risk of infection to essential staff and animals. Risk Management measures were put in place for all staff attending the sanctuary as per Government guidelines, including taking staff's temperatures on arrival and having ample supplies of hand sanitizer available in all areas of the sanctuary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154444

Principal address

River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees

Mrs S Lumbard
Mrs J Sammonds (resigned 15.10.21)
Ms A Panella (appointed 14.8.21) (resigned 11.11.21)
T Wright (appointed 19.8.21)
Mrs T Wilde (appointed 1.8.21)
D Wilkinson (appointed 13.2.22)
Mrs V Walters (resigned 15.7.21)
S J Bedford (appointed 19.7.22)
M Willan (appointed 18.7.22)
P van Dijk (appointed 26.10.22)
S Tate (appointed 26.10.22)
P Eke (appointed 17.2.23)
M Di Giacomo (appointed 17.2.23)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

17/11/2023

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



.....
T Wilde - Trustee

Opinion
We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:
- Gaining a full and extensive knowledge of the entity, the external environment within which it operates, and the regulatory frameworks it must abide by.
- Discussions with management and those charged with governance as to any known or suspected instances of non-compliance with laws and regulations, as well as fraud.
- Review of significant and unusual transactions and reading minutes of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

Date: 18 November 2025

PACT

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,082,915	-	1,082,915	815,371
Charitable activities	4				
Sanctuary Operations		64,505	-	64,505	761,449
Other trading activities	3	981,860	-	981,860	134,572
Total		2,129,280	-	2,129,280	1,711,392
EXPENDITURE ON					
Charitable activities	5				
Sanctuary Operations		1,193,520	-	1,193,520	1,047,863
Other		775,452	-	775,452	568,072
Total		1,968,972	-	1,968,972	1,615,935
NET INCOME		160,308	-	160,308	95,457
RECONCILIATION OF FUNDS					
Total funds brought forward		1,011,847	39,366	1,051,213	955,756
TOTAL FUNDS CARRIED FORWARD		1,172,155	39,366	1,211,521	1,051,213

The notes form part of these financial statements

BALANCE SHEET
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	1,144,535	-	1,144,535	1,066,509
CURRENT ASSETS					
Stocks	9	17,940	-	17,940	13,754
Debtors	10	123,759	-	123,759	37,840
Cash at bank and in hand		104,550	39,366	143,916	206,622
		246,249	39,366	285,615	258,216
CREDITORS					
Amounts falling due within one year	11	(106,963)	-	(106,963)	(141,845)
NET CURRENT ASSETS		139,286	39,366	178,652	116,371
TOTAL ASSETS LESS CURRENT LIABILITIES		1,283,821	39,366	1,323,187	1,182,880
CREDITORS					
Amounts falling due after more than one year	12	(111,666)	-	(111,666)	(131,667)
NET ASSETS		1,172,155	39,366	1,211,521	1,051,213
FUNDS	14				
Unrestricted funds				1,172,155	1,011,847
Restricted funds				39,366	39,366
TOTAL FUNDS				1,211,521	1,051,213

The financial statements were approved by the Board of Trustees and authorised for issue on .....17/11/2023..... and were signed on its behalf by:

.....
T Wilde - Trustee

The notes form part of these financial statements

PACT

CASH FLOW STATEMENT
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	85,186	186,393
Tax paid		(5,088)	376
Net cash provided by operating activities		80,098	186,769
Cash flows from investing activities			
Purchase of tangible fixed assets		(142,804)	(27,906)
Net cash used in investing activities		(142,804)	(27,906)
Change in cash and cash equivalents in the reporting period		(62,706)	158,863
Cash and cash equivalents at the beginning of the reporting period		206,622	47,759
Cash and cash equivalents at the end of the reporting period		143,916	206,622

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	160,308	95,457
Adjustments for:		
Other Disclosure	979	57,269
(Increase)/decrease in stocks	(4,186)	3,632
(Increase)/decrease in debtors	(80,831)	116,500
Increase/(decrease) in creditors	8,916	(86,465)
Net cash provided by operations	85,186	186,393

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	206,622	(62,706)	143,916
	206,622	(62,706)	143,916
Debt			
Debts falling due within 1 year	(63,798)	43,798	(20,000)
Debts falling due after 1 year	(131,667)	20,001	(111,666)
	(195,465)	63,799	(131,666)
Total	11,157	1,093	12,250

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All incoming resources are accounted for when the charity is legally entitled to the income, and when the amount can be quantified. Legacy income is recognised when its receipt is probable. Legacy income is not recognised while a life interest remains.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

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

Sanctuary Improvements	- 10% on reducing balance
Plant, Equipment and Vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Inventory (Veterinary Stock) is valued at the cost to the Charity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	556,507	605,336
Legacies	526,408	210,035
	1,082,915	815,371

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Charity Shop Turnover	972,196	129,081
Commission Income	9,664	5,491
	981,860	134,572

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Local Support Grant	Sanctuary Operations	46,669	458,210
JRS and other grants	Sanctuary Operations	17,836	303,239
		64,505	761,449

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Norwich City Council	17,335	139,394
Breckland Council	-	35,620
North Norfolk District Council	8,000	80,715
South Norfolk District Council	6,667	44,526
Borough Council Of King's Lynn	4,000	12,143
Braintree District Council	-	60,000
Other Local Authorities	10,667	85,812
	46,669	458,210

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Sanctuary Operations	1,100,040	93,480	1,193,520

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Sanctuary Operations	39,227	54,253	93,480

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. TANGIBLE FIXED ASSETS

	Freehold Land	Sanctuary Improvements	Plant, Equipment and Vehicles	Totals
	£	£	£	£
COST				
At 1 April 2021	630,279	715,045	101,146	1,446,470
Additions	-	132,975	9,829	142,804
At 31 March 2022	630,279	848,020	110,975	1,589,274
DEPRECIATION				
At 1 April 2021	-	314,820	65,141	379,961
Charge for year	-	53,320	11,458	64,778
At 31 March 2022	-	368,140	76,599	444,739
NET BOOK VALUE				
At 31 March 2022	630,279	479,880	34,376	1,144,535
At 31 March 2021	630,279	400,225	36,005	1,066,509

continued...

9. STOCKS

	31.3.22	31.3.21
	£	£
Veterinary Stock	17,940	13,754

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
VAT Receivable	5,088	-
Prepayments and accrued income	118,671	37,840
	123,759	37,840

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	56,976	52,553
Taxation and social security	15,988	13,420
Other creditors	33,999	75,872
	106,963	141,845

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	111,666	131,667

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Other loans	20,000	63,798
Amounts falling between one and two years:		
Other loans - 1-2 years	111,666	131,667

continued...

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,011,847	160,308	1,172,155
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,051,213	160,308	1,211,521

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,129,280	(1,968,972)	160,308
TOTAL FUNDS	2,129,280	(1,968,972)	160,308

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	916,390	95,457	1,011,847
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	955,756	95,457	1,051,213

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,711,392	(1,615,935)	95,457
TOTAL FUNDS	1,711,392	(1,615,935)	95,457

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	916,390	255,765	1,172,155
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	955,756	255,765	1,211,521

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,840,672	(3,584,907)	255,765
TOTAL FUNDS	3,840,672	(3,584,907)	255,765

continued...

15. RELATED PARTY DISCLOSURES

An onsite residence at the River Farm sanctuary site was rented to the Charity's administrators Mr and Mrs Rockingham. This expense includes the mortgage interest upon the residence. Rental income for the year is included in the expense, creating a net income.

During the year a total of £0.00 (2021 : £0.00) of rent was received. There was no amount outstanding at the start of the year, and no amount outstanding at the end of the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	556,507	605,336
Legacies	526,408	210,035
	1,082,915	815,371
Other trading activities		
Charity Shop Turnover	972,196	129,081
Commission Income	9,664	5,491
	981,860	134,572
Charitable activities		
Local Support Grant	46,669	458,210
JRS and other grants	17,836	303,239
	64,505	761,449
Total incoming resources	2,129,280	1,711,392
EXPENDITURE		
Charitable activities		
Animal Welfare	110,561	123,385
Employee Costs	773,564	681,406
Depreciation	64,778	56,471
Utilities and Waste	63,091	44,204
Insurance and Business Rates	13,957	15,109
Professional Fees	5,980	3,459
Office Expenditure	46,374	40,011
Maintenance	18,999	13,503
Bank Charges	2,736	1,929
	1,100,040	979,477
Other		
Employee Costs	425,802	348,040
Rent, Rates and Insurance	231,213	153,434
Shops Maintenance	12,599	13,151
Warehousing Costs	255	122
Utilities and Waste Disposal	37,567	19,094
Motor Expenses	38,884	19,963
Carried forward	746,320	553,804

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Other		
Brought forward	746,320	553,804
Telephone	6,901	6,319
Shop Petty Cash Expenses	8,658	951
Card and Banking Charges	9,790	3,215
Loan interest	3,783	3,783
	775,452	568,072
Support costs		
Other		
Fund Raising and Promotion	39,227	48,143
Governance costs		
Auditors' remuneration	7,301	3,162
Legal and Professional Fees	46,952	17,081
	54,253	20,243
Total resources expended	1,968,972	1,615,935
Net income	160,308	95,457

PEOPLE FOR ANIMAL CARE TRUST (PACT)

England & Wales - Charity number 1154444

Accounts

REGISTERED CHARITY NUMBER: 1154444

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

PACT

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

PACT

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for the Year Ended 31 March 2021

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PACT

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people

Significant activities

The Trust maintains a 15-acre animal sanctuary plus 17 acres of equine paddocks to rescue, rehabilitate and, where possible, rehome or release unwanted, abused and injured animals of all species. The Trust invites socially disadvantaged and disabled people to visit the sanctuary where they can interact with animals.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the Covid pandemic, and to protect our staff caring for our animals, the sanctuary was closed to volunteers, work experience students and visitors.

Our charity shops closed on the 23rd March 2020 and all shop staff were placed on furlough. A further nine sanctuary staff, not directly involved in animal welfare were also furloughed after staff consultation. Under the furlough scheme staff were paid 80% of their wage.

We successfully applied for the government grants for each of our retail shops, receiving £10,000 for each shop with a ratable value under £15,000, and £25,000 for the shops with ratable value above £15,000. We also received £15,000 for the Sanctuary site.

We continue with incredible financial support from our supporters, with an appreciated increase in donations and legacies received. We cannot continue our work for the animals without this recognition from the public, which with all other fundraising initiatives has allowed us to survive a challenging year.

The shops opened October 2020 and operated within the Government Health and Safety Covid protection guidelines, including till screens, face masks, sanitiser's and social distance measurements in place. We then closed again after five weeks of being open for a further four weeks. We then were allowed to reopen for four weeks of pre-Christmas trading before closing again for the remainder of this financial year. This had a significant impact on our retail profit for this financial year.

FINANCIAL REVIEW

Financial position

Due to the reduction of 84% against the previous year of annual income via the shops, we had the hard decision to try to reduce costs where possible and to identify where savings could be made. A large cost saving was reached to close the retail warehouse permanently, replacing it with a storage container at the sanctuary. Our Fakenham shop lease ended September 2020, and we vacated the property, also due to costs and overall profit margin.

Our cost savings also included small changes for example brand/make of food, (without reducing the quality), and negotiations with suppliers for greater discounted buying. This saving was some 54% on the previous year, whilst all animal welfare costs were not compromised, the savings were

We rehomed our exotics to specialist sanctuaries, saving us the extra expense of expensive specialist foods and reducing our electricity costs. We also took the difficult decision to reduce our large animals, rehoming some of the horses to Redwings, sheep, pigs and goats to other well-established sanctuaries, which enabled us to reduce our feed bill further.

Employment of a veterinary (clinical director) was in April 2020 and overhauled the veterinary unit processes. This developed our ability to provide internal veterinary surgery and treatment, greatly reducing our costs in this area. We also joined the vetshare buying group, making huge savings on our purchasing of medicines and equipment.

These efforts contributed to a reduction on animal costs of 54% on the previous year, whilst all animal welfare needs were not compromised in any way.

Whilst the shops were closed during lockdown, reduced rents were successfully negotiated with Landlords.

We worked hard applying for as many "animal welfare grant making" trusts as possible. Forty-two applications were made and by June 2020 we had received two grants totaling £26,000 and received a promise of another £25,000.

Our media team set to work raising our online profile with on-line shopping via social media, and raised a further £11,515. Thanks also to our wonderful supporters, who from our spring newsletter appeal donated a further £27,000.

With the government changes in furlough payments from August 2020, we took the hard decision to offer voluntary redundancies. We had two staff from our retail shops accept voluntary redundancy. Due to the reduction of animal intakes, and the placement of animals to other sanctuary's, we were also able to accept a further three redundancies at the Sanctuary.

Rehoming was temporarily stopped when covid lockdown was announced. We then introduced a virtual homecheck procedure, which allowed us to operate within government guidelines, and social distancing rules to assess potential adoption applications. We adjusted these procedures as guidelines changed. When guidelines allowed, and travel was allowed, our applications for adoption were all ready to arrange visits for assessment to adopt. This was efficient and well managed preparatory work, which helped our rehoming to be conducted as early as possible for our animals.

Our newsletters and online fundraising appeals have been successful, thanks to the hard work of the charity staff and the generosity of our supporters.

Domestic animal intakes were lower, largely due to people being at home on furlough. Wildlife intakes were higher than normal, by June 2020 we had received over 650 wildlife casualties/intakes.

Ongoing projects that were put on hold due to covid resumed when the government restrictions lifted in autumn 2020. Monies already raised for the rabbit village and the dog day runs resumed as soon as contractors could return to site.

During the financial year 2020-2021 we unfortunately have not been able to invite volunteers and work experience back to the sanctuary. When the shops reopened, we did welcome the return of shop volunteers, after risk assessments and Covid policies were put in place.

The sanctuary has tried to maintain an on-call system for out of hours wildlife intakes, but during covid this has been very difficult to staff due to resources and government guidelines. We amended our procedure to obtain as much detail over the phone and then where possible, ask that the wildlife is brought to our gates to hand over. Where this hasn't been possible, for example with injured deer, badgers and swans our staff have taken as much detail as possible, asking the finder to remain with the animal until we arrive, and our staff then wear PPE to protect themselves and the finder.

Intakes
2572 Wildlife (all species of wildlife) of which 669 Hedgehogs over wintered at the sanctuary (450 Hedgehogs were still undergoing treatment in March 2021)

Domestic animal intakes were minimal compared to previous years. Our main intakes were due to owners passing away, being ill and unable to care for their pets, kittens born outside or abandoned and strays
35 Dogs
58 Cats including 3 queens who had 5/6 kittens each
28 Handreared kittens
45 Rabbits
63 Other

Rehomed
43 Dogs
78 Cats
47 Rabbits
16 Horses & ponies
14 goats
10 sheep
56 Parrot/Conures/finches/other aviary birds
9 Snakes
4 Tortoise
89 Other species

Wildlife Released 68% (some wildlife were still under treatment and not ready for release at year end)

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The CIO was registered on 4th November 2013 and started trading on 1st April 2014 When the charity 1045251 was wound up and all assets passed to the CIO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees are keen to increase their numbers, which have been historically low.in order to strengthen their governance of the Charity. Anyone keen to serve as a trustee, is encouraged to submit their details to the Board who will review them and appoint suitable candidates at a specially convened trustees meeting. New trustees will receive a copy of "The Essential Trustee" upon joining and be encouraged to view previous Annual Reports on the Charity's website to familiarize themselves with the Charity's activities.

Procedures and policies for decision-making

The Board of trustees aims to meet not less than once every three months to review the activities of the charity and the financial position and alongside the Chief Executive and Executive Assistant, to make decisions and formulate plans for the future. Day to day decisions are left to staff operating within parameters set by trustees and senior staff.

There has been a delay in the completion of the accounts as a result of a dispute at the time over appointment of trustees. The matter was referred to the Charity Commission.

Risk management

The Board of Trustees and Senior Staff regularly identify and discuss major risks to the Charity as part of their governance activity. Many risks are mitigated by maintaining insurance protection. The risk of non-compliance has been a live issue for the trustees and is being tackled as detailed elsewhere in this report. A dramatic fall in income, is difficult to mitigate against but came into sharp focus on 23 March 2020 when the UK entered its first Covid Lockdown. The sanctuary was closed to all visitors and volunteers and the charity shops were closed, to reduce the risk of infection to essential staff and animals. Risk Management measures were put in place for all staff attending the sanctuary as per Government guidelines, including taking staff's temperatures on arrival and having ample supplies of hand sanitizer available in all areas of the sanctuary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1154444

Principal address
River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees
Mrs S Lumbard
Mrs J Sammonds (resigned 15.10.21)
Ms A Panella (appointed 14.8.21)
T Wright (appointed 19.8.21)
Mrs T Wilde (appointed 21.7.21)
D Wilkinson (appointed 10.2.22)
Mrs V Walters (resigned 15.7.21)
S J Bedford (appointed 19.7.22)
M Willan (appointed 16.7.22)
P van Dijk (appointed 20.10.22)
S Tate (appointed 20.10.22)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11/01/2023 and signed on its behalf by:

.....
Mrs T Wilde - Trustee

Opinion
We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:
- Gaining a full and extensive knowledge of the entity, the external environment within which it operates, and the regulatory frameworks it must abide by.
- Discussions with management and those charged with governance as to any known or suspected instances of non-compliance with laws and regulations, as well as fraud.
- Review of significant and unusual transactions and reading minutes of those charged with governance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Ltd

Xeinadin Audit Ltd
Becket House
36 Old Jewry
London
EC2R 8DD

Date: 11 January 2023

PACT

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	815,371	-	815,371	885,444
Charitable activities					
Sanctuary Operations		761,449	-	761,449	-
Other trading activities	3	134,572	-	134,572	819,269
Total		1,711,392	-	1,711,392	1,704,713
EXPENDITURE ON					
Charitable activities	5				
Sanctuary Operations		1,047,863	-	1,047,863	1,020,191
Other		568,072	-	568,072	922,910
Total		1,615,935	-	1,615,935	1,943,101
NET INCOME/(EXPENDITURE)		95,457	-	95,457	(238,388)
RECONCILIATION OF FUNDS					
Total funds brought forward		916,390	39,366	955,756	1,194,144
TOTAL FUNDS CARRIED FORWARD		1,011,847	39,366	1,051,213	955,756

The notes form part of these financial statements

PACT

BALANCE SHEET
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	1,066,509	-	1,066,509	1,095,074
CURRENT ASSETS					
Stocks	9	13,754	-	13,754	17,386
Debtors	10	37,840	-	37,840	154,716
Cash at bank and in hand		167,256	39,366	206,622	47,759
		218,850	39,366	258,216	219,861
CREDITORS					
Amounts falling due within one year	11	(141,845)	-	(141,845)	(187,512)
NET CURRENT ASSETS		77,005	39,366	116,371	32,349
TOTAL ASSETS LESS CURRENT LIABILITIES		1,143,514	39,366	1,182,880	1,127,423
CREDITORS					
Amounts falling due after more than one year	12	(131,667)	-	(131,667)	(171,667)
NET ASSETS		1,011,847	39,366	1,051,213	955,756
FUNDS	14				
Unrestricted funds				1,011,847	916,390
Restricted funds				39,366	39,366
TOTAL FUNDS				1,051,213	955,756

The financial statements were approved by the Board of Trustees and authorised for issue on .....11/01/2023..... and were signed on its behalf by:

.....
T Wilde - Trustee

The notes form part of these financial statements

PACT

CASH FLOW STATEMENT
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	186,393	56,159
Tax paid		376	(245)
Net cash provided by operating activities		186,769	55,914
Cash flows from investing activities			
Purchase of tangible fixed assets		(27,906)	(87,585)
Net cash used in investing activities		(27,906)	(87,585)
Change in cash and cash equivalents in the reporting period		158,863	(31,671)
Cash and cash equivalents at the beginning of the reporting period		47,759	79,430
Cash and cash equivalents at the end of the reporting period		206,622	47,759

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	95,457	(238,388)
Adjustments for:		
Other disclosure	57,269	247,699
Decrease in stocks	3,632	3,352
Decrease/(increase) in debtors	116,500	(37,091)
(Decrease)/increase in creditors	(86,465)	80,587
Net cash provided by operations	186,393	56,159

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	47,759	158,863	206,622
	47,759	158,863	206,622
Debt			
Debts falling due within 1 year	(23,000)	(40,798)	(63,798)
Debts falling due after 1 year	(171,667)	40,000	(131,667)
	(194,667)	(798)	(195,465)
Total	(146,908)	158,065	11,157

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All incoming resources are accounted for when the charity is legally entitled to the income, and when the amount can be quantified. Legacy income is recognised when its receipt is probable. Legacy income is not recognised while a life interest remains.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

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

Sanctuary Improvements	- 10% on reducing balance
Plant, Equipment and Vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Inventory (Veterinary Stock) is valued at the cost to the Charity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	605,336	590,777
Legacies	210,035	294,667
	815,371	885,444

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Charity Shop Turnover	129,081	819,269
Commission Income	5,491	-
	134,572	819,269

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Local Support Grant	Sanctuary Operations	458,210	-
JRS and other grants	Sanctuary Operations	303,239	-
		761,449	-

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Norwich City Council	139,394	-
Breckland Council	35,620	-
North Norfolk District Council	80,715	-
South Norfolk District Council	44,526	-
Borough Council Of King's Lynn	12,143	-
Braintree District Council	60,000	-
Other Local Authorities	85,812	-
	458,210	-

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Sanctuary Operations	979,477	68,386	1,047,863

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Sanctuary Operations	48,143	20,243	68,386

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. TANGIBLE FIXED ASSETS

	Freehold Land	Sanctuary Improvements	Plant, Equipment and Vehicles	Totals
	£	£	£	£
COST				
At 1 April 2020	630,279	693,090	95,195	1,418,564
Additions	-	21,955	5,951	27,906
At 31 March 2021	630,279	715,045	101,146	1,446,470
DEPRECIATION				
At 1 April 2020	-	270,351	53,139	323,490
Charge for year	-	44,469	12,002	56,471
At 31 March 2021	-	314,820	65,141	379,961
NET BOOK VALUE				
At 31 March 2021	630,279	400,225	36,005	1,066,509
At 31 March 2020	630,279	422,739	42,056	1,095,074

continued...

9. STOCKS

	31.3.21	31.3.20
	£	£
Veterinary Stock	13,754	17,386

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
VAT Receivable	-	376
Prepayments and accrued income	37,840	154,340
	37,840	154,716

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	52,553	135,703
Taxation and social security	13,420	20,989
Other creditors	75,872	30,820
	141,845	187,512

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	131,667	171,667

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Other loans	63,798	23,000
Amounts falling between one and two years:		
Other loans - 1-2 years	131,667	171,667

continued...

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	916,390	95,457	1,011,847
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	955,756	95,457	1,051,213

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,711,392	(1,615,935)	95,457
TOTAL FUNDS	1,711,392	(1,615,935)	95,457

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,154,778	(238,388)	916,390
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,194,144	(238,388)	955,756

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,704,713	(1,943,101)	(238,388)
TOTAL FUNDS	1,704,713	(1,943,101)	(238,388)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,154,778	(142,931)	1,011,847
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
TOTAL FUNDS	1,194,144	(142,931)	1,051,213

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,416,105	(3,559,036)	(142,931)
TOTAL FUNDS	3,416,105	(3,559,036)	(142,931)

continued...

15. RELATED PARTY DISCLOSURES

An onsite residence at the River Farm sanctuary site was rented to the Charity's administrators Mr and Mrs Rockingham. This expense includes the mortgage interest upon the residence. Rental income for the year is included in the expense, creating a net income.

During the year a total of £0.00 (2020 : £800) of rent was received. There was no amount outstanding at the start of the year, and no amount outstanding at the end of the year.

PACT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	605,336	590,777
Legacies	210,035	294,667
	815,371	885,444
Other trading activities		
Charity Shop Turnover	129,081	819,269
Commission Income	5,491	-
	134,572	819,269
Charitable activities		
Local Support Grant	458,210	-
JRS and other grants	303,239	-
	761,449	-
Total incoming resources	1,711,392	1,704,713
EXPENDITURE		
Charitable activities		
Animal Welfare	123,385	267,787
Employee Costs	681,406	477,969
Depreciation	56,471	53,033
Utilities and Waste	44,204	43,638
Insurance and Business Rates	15,109	21,997
River Farm Residence	-	(800)
Professional Fees	3,459	4,995
Office Expenditure	40,011	51,043
Maintenance	13,503	36,895
Bank Charges	1,929	7,297
	979,477	963,854
Other		
Employee Costs	348,040	538,340
Rent, Rates and Insurance	153,434	264,850
Shops Maintenance	13,151	29,804
Warehousing Costs	122	10,004
Utilities and Waste Disposal	19,094	27,400
Carried forward	533,841	870,398

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Other		
Brought forward	533,841	870,398
Motor Expenses	19,963	36,356
Telephone	6,319	6,551
Shop Petty Cash Expenses	951	3,755
Card and Banking Charges	3,215	4,274
Loan interest	3,783	1,576
	568,072	922,910
Support costs		
Other		
Fund Raising and Promotion	48,143	55,178
Governance costs		
Auditors' remuneration	3,162	1,159
Legal and Professional Fees	17,081	-
	20,243	1,159
Total resources expended	1,615,935	1,943,101
Net income/(expenditure)	95,457	(238,388)