

PENNINE ANIMAL WELFARE SOCIETY

England & Wales · Charity number 1159544

Details

Other names	PAWS
Status	Registered
Legal form	CIO
Registered	2014-12-09
Register	View on the Charity Commission register

Contact

Address	52 Willows Lane Rochdale Lancashire OL16 4BQ
Phone	07833736325
Email	enquiries@pennineanimalwelfaresociety.org
Website	www.pennineanimalwelfaresociety.org

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS (DOMESTIC AND OTHER ANIMALS AT THE DISCRETION OF THE TRUSTEES) BY PROVIDING A WELFARE SERVICE WITH APPROPRIATE ATTENTION AND CARE, PROTECTION, TREATMENT AND SECURITY FOR SUCH ANIMALS IN NEED BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE, BY EDUCATING THE PUBLIC AND BY PROVIDING ADVICE AND SUPPORT TO OWNERS AND POTENTIAL OWNERS OF SUCH ANIMALS IN THE FOLLOWING AREAS: OLDHAM (INCLUDING SADDLEWORTH PARISH), ROCHDALE, BURNLEY, RAWTENSTALL, TODMORDEN, HEBDEN BRIDGE, SOWERBY BRIDGE, HALIFAX.

Activities: The charity rescues, rehabilitates and rehomes domestic pets in a radius of 15 miles from Todmorden Town Hall

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Calderdale
- Lancashire
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£52,083	£48,623	-	-
2023-12-31	£81,225	£63,922	-	-
2022-12-31	£88,643	£78,224	-	-
2021-12-31	£58,273	£54,004	-	-
2020-12-31	£43,549	£38,631	-	-

Trustees

Name	Role	Appointed
Michele Anne Way	Chair	2018-07-21
Jennifer Kay Farrell		2023-05-04
KIRSTY BAIRD BVMS MRCV		2014-10-14
Kate Elizabeth McKigen		2025-11-04
Lorraine Thomas		2020-03-20
Rebecca Jean Drage		2015-11-04
Stewart Thomas		2025-04-13

Accounts

PENNINE ANIMAL WELFARE SOCIETY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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PENNINE ANIMAL WELFARE SOCIETY**Report of the trustees for the year ended 31st December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to rescue, rehabilitate and rehome, giving pets a second chance. We have adjusted our intake to just cats and dogs for the time being, having previously included guinea pigs and rabbits.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A review of our achievements and performance: How our activities delivered public benefit

The charity was forced to move from the rented site it had occupied for the past five years. Subsequently, the numbers of animals taken into our care were reduced and eventually stopped during the 2023 period whilst the site was dismantled and put into storage. Another site was identified and a fundraising project implemented to allow the charity to purchase 4 acres of land with a stable building on it. This required further investment of time and energy to get equipment moved across and set up temporary kennelling for two of the long-term dogs. Planning applications were submitted to Oldham Planning Department with the help of MacMarshalls, a specialist rural planning consultancy. Unfortunately, the charity's first application late 2023 was rejected along with a further amended application submitted at the beginning of 2024.

The trustees also had a further discussion in 2024 with the Chief Planning Officer at Oldham Planning Department with regards to what could be achieved on the site and whether it would be a feasible option for the charity's requirements in order for it to continue to function effectively. This raised serious concerns by the charity trustees regarding ever obtaining planning permission hence the decision was then taken to change the way we operated in terms of kennels and cattery to foster based rescue. A recruitment campaign identified suitable candidates who were subsequently home checked. This enabled the charity to continue with our mission of helping the local unwanted pet populations.

Alongside the change of operational model the trustees also had to consider the existing role of the Centre Manager and whether that would still be required. It was decided that this role was no longer viable and the annual cost could be redirected to more animal rescue. An external Human Resources consultant was employed to manage the redundancy process (this continued into the new financial year 2025).

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We continued to offer help with cat vouchers for neutering and financial support and food where we could. Our events calendar was full and regularly fulfilled throughout 2024 and we used this as a platform to promote the charity and raise awareness of our plight with regards to the rejected planning applications.

Rescue, rehabilitation and rehoming continued in earnest during 2024. We continue to develop great relationships with service users within the catchment area we cover as a small charity that cares for its' animals and supports the community as much as it can. The local market stall every Thursday in Todmorden is continuing to thrive and income has trebled with the two regular volunteers who now run it. A full schedule of fundraising events benefitting the local communities was completed. We continue to use social media and the website to promote our activities and fundraising.

We have an active band of volunteers who also promote PAWS within the community. Due to the cost-of-living crisis the Trustees agreed that any excess donated animal food could be donated to local foodbanks in Rochdale, Todmorden and Hebden Bridge. We also donate to other rescues as well as offering assistance to members of the local community.

Our affiliation with the Pets at Home Foundation continues and we regularly attend their national fundraising events at our Burnley store. We also continue to access the Battersea Academy for training and updating skills for the volunteers, staff and trustees. This has proved to be an invaluable source of information and a great opportunity to share with other rescues.

Financial review

Our turnover saw a decrease in 2024 with total income at £52,083 from £81,225 (-£29,142). Expenditure decreased in line with this from £63,922 in 2023 to £48,623 in 2024 (-£15,369).

Fundraising events saw a small increase in income from £9,436 to £9,592 with Miscellaneous income increased from £2,556 to £3,343. Only one grant was secured from the Animal Rescue Foundation for £3,000 (to help towards vet costs).

Claims for Gift Aid have decreased again in 2024 from £1,666 to £845. Adoptions for cats stalled over 2024 as we did not have the facilities to take them into our care. Dogs were still coming in and out but in smaller numbers. In addition, the Gift Aid claimed on the 4PAWS scheme reduced as income from it also reduced. 4PAWS income has decreased from £2,351 to £1,722. Overall donations have decreased significantly from £59,145 in 2023 to £22,846 in 2024. This is as a result of no further campaigning due to subsequent planning issues.

The market stall at Todmorden flea market has seen a significant increase in income in main due to two new volunteers who regularly attend it. Income from 2023 was £1,245 but in 2024 it leapt to £8,871 which creates a reliable source of income throughout the year for the charity. The cost of storage facilities are £1,300 p.a. making a £7,571 profit for 2024.

The cost of veterinary care decreased from £11,380 in 2023 to £9,427 in 2024 – again this is due to the reduced number of animals coming into our care. Insurance costs also saw a significant decrease

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from £2,513 to £2,078 because the charity disposed of the off-road vehicle due to an inability to repair it and the trustees considered it an unnecessary expense if there was no chance of repair. The vehicle was sold for £450 scrap value.

Our biggest expenditure continues to be wages but there was a slight decrease to £14,519 from £14,544. There are two members of staff currently employed, one as Centre Manager and the other as Social Media & Communications Admin.

The charity has also seen an increase in the cost of fundraising, boarding and animal feed costs which has made a significant impact on income.

The cost-of-living crisis continues to impact local communities which has resulted in a significant increase in the number of requests for financial and rehoming assistance from local communities as they continue to struggle financially.

Investment powers and policy

A deposit account has been set-up to set aside money for specific projects and to hold reserves.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2024 was £43,348 of which -£38,559 are free reserves, after allowing for funds tied up in tangible fixed assets.

There are currently no restricted funds held and we have fixed assets to the value of £81,907 (most of this is the land purchase).

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity had planned to continue its activities outlined above in the forthcoming years subject to satisfactory funding arrangements and the continuation of foster based care for the animals until such time as it can obtain planning permission. However, further consultation with the Head of Oldham Council Planning Department, made it very clear that there would be no future in pursuing planning permission at the Delph site. Following trustees meetings held the latter end of 2024 a decision was taken to cease pursuing this course of action and to put other plans into place which

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would allow the charity to continue to operate but fully on a foster basis rather than relying upon building out animal accommodation. The charity was offered a vastly reduced rate on 3 kennels which it took up whilst setting up the network of foster carers, this allowed more difficult dogs to be taken in and to have some one-to-one with a trainer. There was some opposition to the changes that were proposed but the majority of trustees voted in favour of them. It was also proposed and agreed that the role of Centre Manager would be reviewed as there would be no need for a member of staff in this role following the move to mostly foster based rescue. An external, independent HR company was instructed to act on behalf of the charity to consult with the member of staff affected by the decision. This consultation was ongoing at the end of 2024 and carried forward into 2025.

Structure, governance and management

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15th October 2014 and registration as a Charitable Incorporated Organisation (Foundation) number 1159544 with the Charity Commission on 9th December 2014.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager. (Any financial expenditure outside of the usual day-to-day costs is to be approved by the trustees first).

Trustee induction and training

Many of our trustees are already familiar with the day-to-day working of the charity through attending our events and services. They are also given the opportunity to attend an induction into being a trustee via The National Council for Voluntary Organisations, as the charity is a member of it.

When new trustees are elected on to the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chair, Treasurer and Secretary

Organisation

The trustees administer the charity and endeavour to meet bi-monthly. Regular weekly meetings are held with the Social Media & Communications Administrator.

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Related parties and co-operation with other organisations

Other than Susan Curran, none of our trustees received remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran (resigned January 2025)

Lorraine Thomas

Julie Dalby (resigned April 2025)

Jennifer Farrell

Stewart Thomas (appointed April 2025)

Katherine Roberts (appointed March 2025, resigned June 2025)

Manager

Sue Curran (until 31st January 2025)

Principal Address

52 Willows Lane

Rochdale

OL16 4BQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

NatWest Bank plc

Halifax

PENNINE ANIMAL WELFARE SOCIETY**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 13th July 2025 and signed on their behalf by:



Michele Way
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PENNINE ANIMAL WELFARE SOCIETY
REGISTERED CHARITY NO. 1159544**

I report on the accounts of the charity, for the year ended 31st December 2024 which are set out on pages 8 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

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

Signed: *A.M. King*

AM King FCCA
Date: 13th July 2025

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2024

				Total Funds	Total Funds
				Year Ended	Year Ended 31
		Unrestricted	Restricted	31 December	December
	Further Details	Funds	Funds	2024	2023
		£	£	£	£
Income from:					
Donations and legacies	(3)	25,413	-	25,413	63,162
Charitable Activities	(4)	17,754	-	17,754	16,567
Other Trading Activities	(5)	8,871	-	8,871	1,245
Investment Income		45	-	45	251
Total		52,083	-	52,083	81,225
Expenditure on:					
Raising Funds	(6)	5,535	-	5,535	2,475
Charitable Activities	(6)	43,088	-	43,088	61,447
Registered Charity No. 1159544		48,623	-	48,623	63,922
Net income/(expenditure)		3,460	-	3,460	17,303
Transfers between funds	(15)	-	-	-	-
Net movement in funds		3,460	-	3,460	17,303
Reconciliation of funds					
Total funds brought forward	(15)	51,888	-	51,888	34,585
Total funds carried forward	(15)	55,348	-	55,348	51,888

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	81,907	82,570
Total fixed assets		<u>81,907</u>	<u>82,570</u>
Current assets:			
Debtors	(12)	568	693
Cash at Bank & in Hand		<u>2,174</u>	<u>3,301</u>
Total current assets		<u>2,742</u>	<u>3,994</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	29,301	34,676
Net current assets or liabilities		<u>(26,559)</u>	<u>(30,682)</u>
Total assets less current liabilities		55,348	51,888
Total net assets or liabilities		<u><u>55,348</u></u>	<u><u>51,888</u></u>
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	55,348	51,888
Total charity funds		<u><u>55,348</u></u>	<u><u>51,888</u></u>

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 13th July 2025

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 December 2024

	Year Ended 31 December 2024 £	Year Ended 31 December 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	3,460	17,303
Add back depreciation	663	2,817
Decrease/(increase) in debtors	125	1,663
Increase/(decrease) in creditors	(5,375)	27,988
Net cash used in operating activities	(1,127)	49,771
Cash flows from investment activities:		
Purchase of fixed assets	-	(82,977)
Net cash provided by investing activities	-	(82,977)
Increase/(decrease) in cash and cash equivalents during the year	(1,127)	(33,206)
Cash and cash equivalents brought forward	3,301	36,507
Cash and cash equivalents carried forward	2,174	3,301

Notes to the accounts for the year ended 31 December 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 0 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of JustGiving fees, website costs, subscriptions and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Animal Housing	25% reducing balance
Building Improvements	over the life of the lease
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £10,721 (2023: £10,598). These expenses were made up of 1 trustee for employment costs. This is by consent of the Charity Commission dated 8th February 2021.

During the previous year, three trustees made loans to the charity to enable the purchase of land and to pay for planning applications and to purchase equipment. At the year end, the balance on these loans was £27,164.

One trustee owns a van which is used only for PAWS work. The charity pays the running costs for this vehicle.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£	£	£
Donations	22,846	-	22,846	59,145
Gift Aid	845	-	845	1,666
4 Paws	1,722	-	1,722	2,351
	25,413	-	25,413	63,162

Previous reporting period

	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023
	£	£	£
Donations	59,145	-	59,145
Gift Aid	1,666	-	1,666
4 Paws	2,351	-	2,351
	63,162	-	63,162

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£	£	£
Miscellaneous income	3,343	-	3,343	2,556
Disposal of Vehicle	450	-	450	-
Fundraising events	9,592	-	9,592	9,436
Sponsorship	1,369	-	1,369	75
Unrestricted grants:				
Jean Sainsbury Animal Welfare Trust	-	-	-	4,000
Animal Rescue Foundation	3,000	-	3,000	-
The Davies Foundation	-	-	-	500
	17,754	-	17,754	16,567

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2023	December	31 December
	2023	2023	2023
	£	£	£
Miscellaneous income	2,556	-	2,556
Fundraising events	9,436	-	9,436
Sponsorship	75	-	75
Unrestricted grants:			
Jean Sainsbury Animal Welfare Trust	4,000	-	4,000
The Davies Foundation	500	-	500
	<u>16,567</u>	<u>-</u>	<u>16,567</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	December 2024	December	31 December	31 December
	2024	2024	2024	2023
	£	£	£	£
Market Stall	8,871	-	8,871	1,245
	<u>8,871</u>	<u>-</u>	<u>8,871</u>	<u>1,245</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2023	December	31 December
	2023	2023	2023
	£	£	£
Market Stall	1,245	-	1,245
	<u>1,245</u>	<u>-</u>	<u>1,245</u>

6. Expenditure

	Animal Welfare Activities £	Year Ended 31 December 2024 £	Year Ended 31 December 2023 £
Expenditure on raising funds:			
JustGiving fees	216	216	216
Subscriptions	436	436	107
Publicity	1,117	1,117	143
Fundraising costs	3,766	3,766	1,216
Event costs	-	-	793
	<u>5,535</u>	<u>5,535</u>	<u>2,475</u>
Expenditure on charitable activities:			
Employment Costs	14,519	14,519	14,544
Animal Costs	1,232	1,232	1,931
Animal Food	1,670	1,670	947
Cleaning & Waste Disposal	-	-	68
Training	-	-	12
Animal Boarding	3,243	3,243	-
Rent of Storage Facility & Equipment	1,300	1,300	1,312
Minor Equipment	449	449	374
Bank Charges	20	20	23
Travel costs	204	204	-
Volunteer Expenses	-	-	74
Repairs and Maintenance	1,305	1,305	2,323
Motor Expenses	2,473	2,473	4,123
PayPal charges	-	-	14
IT & Website	207	207	794
Utilities	-	-	2,588
Rent & Rates	-	-	2,475
Removal costs	-	-	360
Vet fees	9,427	9,427	11,380
Telephone	371	371	901
Insurance	2,078	2,078	2,513
Printing, Stationery & Postage	132	132	-
Governance	3,795	3,795	11,874
Depreciation	663	663	2,817
	<u>43,088</u>	<u>43,088</u>	<u>61,447</u>
	<u>48,623</u>	<u>48,623</u>	<u>63,922</u>
Restricted funds		-	-
Unrestricted funds		<u>48,623</u>	<u>63,922</u>
		<u>48,623</u>	<u>63,922</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	440	440	type of expense
Professional Fees	2,970	-	2,970	type of expense
Payroll Bureau Fees	385	-	385	type of expense
	<u>3,355</u>	<u>440</u>	<u>3,795</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	420	420	type of expense
Professional Fees	11,149	-	11,149	type of expense
Payroll Bureau Fees	305	-	305	type of expense
	<u>11,454</u>	<u>420</u>	<u>11,874</u>	

9. Analysis of staff costs

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
Wages and Salaries	14,519	14,544
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,519</u>	<u>14,544</u>
Charitable activities	14,519	14,544
Support costs	-	-
	<u>14,519</u>	<u>14,544</u>

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer NI and pension contributions of the key management personnel were £10,721 (2023: £10,805). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£
Independent examination fees	440	420
	<u>440</u>	<u>420</u>

11. Tangible Fixed Assets

	Animal Housing	Motor Vehicle	Building Improvements & Land	Equipment & Computers	Total
Cost	£	£	£	£	£
At 1 January 2024	7,921	6,895	101,407	7,689	123,912
Additions	-	-	-	-	-
Disposals	-	(6,895)	-	-	(6,895)
At 31 December 2024	7,921	-	101,407	7,689	117,017
Depreciation					
At 1 January 2024	7,793	6,895	20,570	6,084	41,342
Charge for Year	128	-	-	535	663
Eliminated on Disposals	-	(6,895)	-	-	(6,895)
At 31 December 2024	7,921	-	20,570	6,619	35,110
NET BOOK VALUE					
At 31 December 2024	-	-	80,837	1,070	81,907
At 31 December 2023	128	-	80,837	1,605	82,570

12. Analysis of debtors

	2024	2023
	£	£
Debtors	366	531
Prepayments	202	162
	568	693

Debtors and prepayments related to restricted funds £nil (2023: £nil) and unrestricted funds £568 (2023: £693).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	1,717	525
Short-term compensated absences (holiday pay)	-	-
Loans from Trustees	27,164	33,731
Other creditors and accruals	420	420
Taxation and Social Security Costs	-	-
Deferred income	-	-
	29,301	34,676

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 January 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 December 2023	-

15. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	39,888	52,083	(48,623)	-	43,348
Designated Funds	12,000	-	-	-	12,000
	51,888	52,083	(48,623)	-	55,348

Previous reporting period

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Fund	22,585	81,225	(63,922)	-	39,888
Designated Funds	12,000	-	-	-	12,000
	34,585	81,225	(63,922)	-	51,888

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For new premises

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	81,907	-	-	81,907
Cash at bank and in hand	(9,826)	12,000	-	2,174
Other net current assets/(liabilities)	(28,733)	-	-	(28,733)
Total	43,348	12,000	-	55,348

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	82,570	-	-	82,570
Cash at bank and in hand	(8,699)	12,000	-	3,301
Other net current assets/(liabilities)	(33,983)	-	-	(33,983)
Total	51,888	12,000	-	51,888

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Traditional Income and Expenditure Account

	31 December 2024 £	31 December 2023 £
Income		
Donations	22,846	59,145
Gift Aid	845	1,666
4 Paws	1,722	2,351
Investment Income	45	251
Miscellaneous income	3,343	2,556
Disposal of Vehicle	450	-
Fundraising events	9,592	9,436
Sponsorship	1,369	75
Unrestricted grants:		
Jean Sainsbury Animal Welfare Trust	-	4,000
Animal Rescue Foundation	3,000	-
The Davies Foundation	-	500
Market Stall	8,871	1,245
	52,083	81,225
Expenditure		
JustGiving fees	216	216
Subscriptions	436	107
Publicity	1,117	143
Fundraising costs	3,766	1,216
Event costs	-	793
Employment Costs	14,519	14,544
Animal Costs	1,232	1,931
Animal Food	1,670	947
Cleaning & Waste Disposal	-	68
Training	-	12
Animal Boarding	3,243	-
Rent of Storage Facility & Equipment	1,300	1,312
Minor Equipment	449	374
Bank Charges	20	23
Travel costs	204	-
Volunteer Expenses	-	74
Repairs and Maintenance	1,305	2,323
Motor Expenses	2,473	4,123
PayPal charges	-	14
IT & Website	207	794
Utilities	-	2,588
Rent & Rates	-	2,475
Removal costs	-	360
Vet fees	9,427	11,380
Telephone	371	901
Insurance	2,078	2,513
Printing, Stationery & Postage	132	-
Governance	3,795	11,874
Depreciation	663	2,817
Total Expenditure	48,623	63,922
Surplus/(deficit for year)	3,460	17,303

PENNINE ANIMAL WELFARE SOCIETY

England & Wales - Charity number 1159544

Accounts

PENNINE ANIMAL WELFARE SOCIETY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023**

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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PENNINE ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31st December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to rescue, rehabilitate and rehome, giving pets a second chance. We have adjusted our intake to just cats and dogs for the time being, having previously included guinea pigs and rabbits.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A review of our achievements and performance: How our activities delivered public benefit

The charity was forced to move from the rented site it had occupied for the past five years. Subsequently, the numbers of animals taken into our care were reduced and eventually stopped during the 2023 period whilst the site was dismantled and put into storage. Another site had been identified and a fundraising project occurred to allow the charity to purchase 4 acres of land with a stable building on it. This required further investment of time and energy to get equipment moved across and set up temporary kennelling for two of the long-term dogs. Planning applications were put into Oldham Planning Department with the help of MacMarshalls a specialist rural planning consultancy. Unfortunately, the charity's first application was rejected along with a further amended application. The trustees took the decision to continue rescuing cats and dogs with the aid of foster carers and recruited /home checked suitable applicants to enable us to continue with our mission of helping the local unwanted pet populations. We continued to offer help with cat vouchers for neutering and financial support and food where we could. Our events calendar was full and regularly fulfilled throughout 2023 and we used this as a platform to promote the charity and raise awareness of our plight with regards to the rejected planning applications. The trustees planned to have a further discussion with the Planning Department with regards to what could be achieved on the site and whether it would be a feasible option for the charity's requirements in order for it to continue to function effectively.

We are back to normal in terms of home checking, voluntary support, fundraising events, etc. We have a very good reputation within the catchment area we cover as a small charity that cares for its' animals and supports the community as much as it can. The local market stall every Thursday in Todmorden is continuing to thrive and income has trebled with the two regular volunteers who now run it. A full schedule of fundraising events benefitting the local communities was completed. We continue to use social media and the website to promote our activities and fundraising.

PENNINE ANIMAL WELFARE SOCIETY

We have an active band of volunteers who also promote PAWS within the community. Due to the cost-of-living crisis the Trustees and Centre Manager agreed that any excess donated animal food could be donated to local foodbanks in Rochdale, Todmorden and Hebden Bridge. We also donate to other rescues as well as offering assistance to members of the local community.

Our affiliation with the Pets at Home Foundation continues and we regularly attend their national fundraising events at our Burnley store. We also continue to access the Battersea Academy for training and updating skills for the volunteers, staff and trustees. This has proved to be an invaluable source of information and a great opportunity to share with other rescues.

Financial review

2023 Our turnover saw a decrease in 2023 with total income at £81,225 from £88,643. Expenditure decreased in line with this from £78,224 to £63,922 in 2023.

Fundraising events saw an increase in income for 2023 from £7,587 to £9,436 with Miscellaneous income increased to £2,556 from £800. Two grants were secured from The Davies Foundation £500 and another from Jean Sainsbury Animal Welfare Trust for £4,000 (to help towards vet costs and vehicle repairs).

Claims for Gift Aid have decreased slightly from £1,404 in 2022 to £1,166 in 2023. Mainly because adoptions decreased as the number of animals in our care were reduced significantly due to the move. 4PAWS has not increased significantly but a small increase to £2,351 from £2,312 has been noted. Overall donations have decreased significantly from £71,792 in 2022 to £59,145 in 2023. This is mostly because the 'Find PAWS A New Home' campaign was thought to have been successful as we'd secured a new site in July 2023.

The cost of veterinary care decreased from £18,805 in 2022 to £11,380 in 2023 – again this is due to the reduced number of animals coming into our care. Insurance costs also saw a significant increase from £1,058 in 2022 to £2,513 in 2023 as there were national increases, but also the nature of the incomplete site increased the insurance risk which in turn negatively affected the premium. We also had to get another vehicle on the road as the truck required expensive repair and the charity was insuring two vehicles whilst it waited for the garage to source parts to repair the truck.

Planning consultancy and planning application costs were £11,380 at this point and despite this great expense the charity had not been able to achieve planning permission for the new site in Delph, Oldham.

Our biggest expenditure continues to be wages but there was a slight decrease to £14,544 in 2023 from £14,929 in 2022. The part-time young person we employed prior to moving had to be released due to not having the day-to-day work required when running a kennel/cattery.

The cost-of-living crisis continues to impact local communities which has resulted in a significant increase in the number of requests for financial and rehoming assistance from local communities as they continue to struggle financially.

Investment powers and policy

A deposit account has been set-up to set aside money for specific projects and to hold reserves.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2023 was £39,888 of which -£42,682 are free reserves, after allowing for funds tied up in tangible fixed assets.

PENNINE ANIMAL WELFARE SOCIETY

There are currently no restricted funds held and we have fixed assets to the value of £82,570 (most of this is the land purchase).

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and the continuation of foster based care for the animals until such time as it can obtain planning permission. Further consultation with the council will hopefully resolve this and allow the charity to move forward with their plans to develop the site sufficiently to allow the conversion of the stable block to kennelling (with some storage for solar batteries and water filtration systems), adding a cattery and allowing the residential static on site for the animal care manager to be there for the welfare of the animals in the care of the charity.

Structure, governance and management

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15th October 2014 and registration as a Charitable Incorporated Organisation (Foundation) number 1159544 with the Charity Commission on 9th December 2014.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager. (Any financial expenditure outside of the usual day-to-day costs is to be approved by the trustees first).

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected on to the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members

PENNINE ANIMAL WELFARE SOCIETY

- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chair, Treasurer and Secretary

Organisation

The trustees administer the charity and endeavour to meet bi-monthly. A manager (Susan Curran) has been appointed by the trustees to manage the day-to-day operations of the charity with regards to animal care and the care of the new site.

Related parties and co-operation with other organisations

Other than Sue Curran, none of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran

Lorraine Thomas

Claire Jarosz formerly Sayes (resigned May 2023)

Julie Dalby

Jennifer Farrell (appointed May 2023)

Manager

Sue Curran

Principal Address

52 Willows Lane

Rochdale

OL16 4BQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

PENNINE ANIMAL WELFARE SOCIETY**Bankers**

NatWest Bank plc
Halifax

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 23rd September 2024 and signed on their behalf by:



Michele Way

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PENNINE ANIMAL WELFARE SOCIETY
REGISTERED CHARITY NO. 1159544**

I report on the accounts of the charity, for the year ended 31st December 2023 which are set out on pages 7 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 23rd September 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2023

				Total Funds	Total Funds
				Year Ended	Year Ended 31
		Unrestricted	Restricted	31 December	December
	Further Details	Funds	Funds	2023	2022
		£	£	£	£
Income from:					
Donations and legacies	(3)	63,162	-	63,162	75,508
Charitable Activities	(4)	16,567	-	16,567	10,387
Other Trading Activities	(5)	1,245	-	1,245	2,694
Investment Income		251	-	251	54
Total		81,225	-	81,225	88,643
Expenditure on:					
Raising Funds	(6)	2,475	-	2,475	10,094
Charitable Activities	(6)	61,447	-	61,447	68,130
Registered Charity No. 1159544		63,922	-	63,922	78,224
Net income/(expenditure)		17,303	-	17,303	10,419
Transfers between funds	(15)	-	-	-	-
Net movement in funds		17,303	-	17,303	10,419
Reconciliation of funds					
Total funds brought forward	(15)	34,585	-	34,585	24,166
Total funds carried forward	(15)	51,888	-	51,888	34,585

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	82,570	2,410
Total fixed assets		<u>82,570</u>	<u>2,410</u>
Current assets:			
Debtors	(12)	693	2,356
Cash at Bank & in Hand		3,301	36,507
Total current assets		<u>3,994</u>	<u>38,863</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	34,676	6,688
Net current assets or liabilities		<u>(30,682)</u>	<u>32,175</u>
Total assets less current liabilities		51,888	34,585
Total net assets or liabilities		<u>51,888</u>	<u>34,585</u>
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	51,888	34,585
Total charity funds		<u>51,888</u>	<u>34,585</u>

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 23rd September 2024

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 December 2023

	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	17,303	10,419
Add back depreciation	2,817	2,691
Decrease/(increase) in debtors	1,663	(300)
Increase/(decrease) in creditors	27,988	6,153
Net cash used in operating activities	49,771	18,963
Cash flows from investment activities:		
Purchase of fixed assets	(82,977)	-
Net cash provided by investing activities	(82,977)	-
Increase/(decrease) in cash and cash equivalents during the year	(33,206)	18,963
Cash and cash equivalents brought forward	36,507	17,544
Cash and cash equivalents carried forward	3,301	36,507

Notes to the accounts for the year ended 31 December 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 0 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of JustGiving fees, website costs, subscriptions and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Animal Housing	25% reducing balance
Building Improvements	over the life of the lease
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £10,598 (2022: £6,947). These expenses were made up of 1 trustee for employment costs. This is by consent of the Charity Commission dated 8th February 2021.

During the year, three trustees made loans to the charity to enable the purchase of land and to pay for planning applications and to purchase equipment. At the year end, the balance on these loans was £32,931.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£	£	£
Donations	59,145	-	59,145	71,792
Gift Aid	1,666	-	1,666	1,404
4 Paws	2,351	-	2,351	2,312
	<u>63,162</u>	<u>-</u>	<u>63,162</u>	<u>75,508</u>

Previous reporting period

	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022
	£	£	£
Donations	71,792	-	71,792
Gift Aid	1,404	-	1,404
4 Paws	2,312	-	2,312
	<u>75,508</u>	<u>-</u>	<u>75,508</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2023	Year Ended 31 December 2022
	£	£	£	£
Miscellaneous income	2,556	-	2,556	800
Fundraising events	9,436	-	9,436	7,587
Sponsorship	75	-	75	-
Unrestricted grants:				
Jean Sainsbury Animal Welfare Trust	4,000	-	4,000	-
The Davies Foundation	500	-	500	-
Restricted grants:				
Animal Friends	-	-	-	2,000
	<u>16,567</u>	<u>-</u>	<u>16,567</u>	<u>10,387</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2022	December 2022	31 December 2022
	£	£	£
Miscellaneous income	800	-	800
Fundraising events	7,587	-	7,587
Restricted grants:			
Animal Friends	-	2,000	2,000
	<u>8,387</u>	<u>2,000</u>	<u>10,387</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	December 2023	December 2023	31 December 2023	31 December 2022
	£	£	£	£
Market Stall	1,245	-	1,245	2,694
	<u>1,245</u>	<u>-</u>	<u>1,245</u>	<u>2,694</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2022	December 2022	31 December 2022
	£	£	£
Market Stall	2,694	-	-
	<u>2,694</u>	<u>-</u>	<u>-</u>

6. Expenditure

	Animal Welfare Activities £	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Expenditure on raising funds:			
JustGiving fees	216	216	216
Subscriptions	107	107	32
Publicity	143	143	-
Fundraising costs	1,216	1,216	-
Event costs	793	793	9,846
	<u>2,475</u>	<u>2,475</u>	<u>10,094</u>
Expenditure on charitable activities:			
Employment Costs	14,544	14,544	14,929
Animal Costs	1,931	1,931	4,607
Animal Food	947	947	5,014
Cleaning & Waste Disposal	68	68	378
Training	12	12	-
Workwear	-	-	73
Rent of Storage Facility & Equipment	1,312	1,312	1,300
Minor Equipment	374	374	626
Bank Charges	23	23	-
Travel costs	-	-	39
Volunteer Expenses	74	74	52
Repairs and Maintenance	2,323	2,323	717
Motor Expenses	4,123	4,123	2,296
PayPal charges	14	14	722
IT & Website	794	794	576
Utilities	2,588	2,588	7,049
Rent & Rates	2,475	2,475	3,670
Removal costs	360	360	-
Vet fees	11,380	11,380	18,805
Telephone	901	901	711
Insurance	2,513	2,513	1,058
Printing, Stationery & Postage	-	-	167
Governance	11,874	11,874	2,650
Depreciation	2,817	2,817	2,691
	<u>61,447</u>	<u>61,447</u>	<u>68,130</u>
	<u>63,922</u>	<u>63,922</u>	<u>78,224</u>
Restricted funds		-	7,972
Unrestricted funds		<u>63,922</u>	<u>70,252</u>
		<u>63,922</u>	<u>78,224</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	420	420	type of expense
Professional Fees	11,149	-	11,149	type of expense
Payroll Bureau Fees	305	-	305	type of expense
	<u>11,454</u>	<u>420</u>	<u>11,874</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	360	360	type of expense
Professional Fees	1,990	-	1,990	type of expense
Payroll Bureau Fees	300	-	300	type of expense
	<u>2,290</u>	<u>360</u>	<u>2,650</u>	

9. Analysis of staff costs

	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Wages and Salaries	14,544	14,929
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,544</u>	<u>14,929</u>
Charitable activities	14,544	14,929
Support costs	-	-
	<u>14,544</u>	<u>14,929</u>

The average number of employees during the year was 2 (previous year: 1).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer NI and pension contributions of the key management personnel were £10,805 (2022: £6,947). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
Independent examination fees	420	360
	<u>420</u>	<u>360</u>

11. Tangible Fixed Assets

	Animal Housing	Motor Vehicle	Building Improvements & Land	Equipment & Computers	Total
Cost	£	£	£	£	£
At 1 January 2023	7,921	6,895	20,570	5,549	40,935
Additions	-	-	80,837	2,140	82,977
Disposals	-	-	-	-	-
At 31 December 2023	7,921	6,895	101,407	7,689	123,912
Depreciation					
At 1 January 2023	5,693	6,895	20,570	5,367	38,525
Charge for Year	2,100	-	-	717	2,817
Eliminated on Disposals	-	-	-	-	-
At 31 December 2023	7,793	6,895	20,570	6,084	41,342
NET BOOK VALUE					
At 31 December 2023	128	-	80,837	1,605	82,570
At 31 December 2022	2,228	-	-	182	2,410

12. Analysis of debtors

	2023	2022
	£	£
Debtors	531	1,219
Prepayments	162	1,137
	693	2,356

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £693 (2022: £2,356).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	525	6,144
Short-term compensated absences (holiday pay)	-	-
Loans from Trustees	33,731	-
Other creditors and accruals	420	385
Taxation and Social Security Costs	-	159
Deferred income	-	-
	34,676	6,688

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 January 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 December 2023	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Fund	22,585	81,225	(63,922)	-	39,888
Designated Funds	12,000	-	-	-	12,000
	34,585	81,225	(63,922)	-	51,888

Previous reporting period

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
General Fund	6,298	86,643	(70,252)	(104)	22,585
Designated Funds	12,000	-	-	-	12,000
	18,298	86,643	(70,252)	(104)	34,585

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For new premises

Analysis of movements in restricted funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Pet Plan	-	-	-	-	-
Animal Friends	-	-	-	-	-
Restricted Donations	-	-	-	-	-
	-	-	-	-	-

Previous reporting period

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Pet Plan	4,347	-	(4,347)	-	-
Animal Friends	-	2,000	(2,000)	-	-
Restricted Donations	1,521	-	(1,625)	104	-
	5,868	2,000	(7,972)	104	-

Name of restricted fund:

Pet Plan
Animal Friends
Restricted Donations

Description, nature and purpose of the fund

for the purchase and running costs of a vehicle
for vet bills
for the purchase and running costs of a vehicle

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	82,570	-	-	82,570
Cash at bank and in hand	(8,699)	12,000	-	3,301
Other net current assets/(liabilities)	(33,983)	-	-	(33,983)
Total	39,888	12,000	-	51,888

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,410	-	-	2,410
Cash at bank and in hand	24,507	12,000	-	36,507
Other net current assets/(liabilities)	(4,332)	-	-	(4,332)
Total	34,585	12,000	-	34,585

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Traditional Income and Expenditure Account

	31 December 2023 £	31 December 2022 £
Income		
Donations	59,145	71,792
Gift Aid	1,666	1,404
4 Paws	2,351	2,312
Investment Income	251	54
Miscellaneous income	2,556	800
Fundraising events	9,436	7,587
Sponsorship	75	-
Unrestricted grants:		
Jean Sainsbury Animal Welfare Trust	4,000	-
The Davies Foundation	500	-
Restricted grants:		
Animal Friends	-	2,000
Market Stall	1,245	2,694
	81,225	88,643
Expenditure		
JustGiving fees	216	216
Subscriptions	107	32
Publicity	143	-
Fundraising costs	1,216	-
Event costs	793	9,846
Employment Costs	14,544	14,929
Animal Costs	1,931	4,607
Animal Food	947	5,014
Cleaning & Waste Disposal	68	378
Training	12	-
Workwear	-	73
Rent of Storage Facility & Equipment	1,312	1,300
Minor Equipment	374	626
Bank Charges	23	-
Travel costs	-	39
Volunteer Expenses	74	52
Repairs and Maintenance	2,323	717
Motor Expenses	4,123	2,296
PayPal charges	14	722
IT & Website	794	576
Utilities	2,588	7,049
Rent & Rates	2,475	3,670
Removal costs	360	-
Vet fees	11,380	18,805
Telephone	901	711
Insurance	2,513	1,058
Printing, Stationery & Postage	-	167
Governance	11,874	2,650
Depreciation	2,817	2,691
Total Expenditure	63,922	78,224
Surplus/(deficit for year)	17,303	10,419

Accounts

PENNINE ANIMAL WELFARE SOCIETY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2022**

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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18	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

PENNINE ANIMAL WELFARE SOCIETY**Report of the trustees for the year ended 31st December 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to rescue, rehabilitate and rehome, giving pets a second chance. We have adjusted our intake to just cats and dogs for the time being, having previously included guinea pigs and rabbits.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A review of our achievements and performance: How our activities delivered public benefit

The charity is still recovering from the lockdown in terms of the increasing numbers of animals it is being asked to take in and rehome. Many of these animals are unwell as a result of lack of vaccination, parasite control and veterinary access at an appropriate time. They require long-term veterinary treatment and occasionally euthanasia due to conditions which are life threatening (always under the advice of our vet). We are offering support to those owners who cannot afford the cost of neutering by way of vouchers which we access through Cats Protection. The trustees felt the charity could directly help control local cat numbers following the deluge of kittens we've seen this year.

We are back to normal in terms of home checking, voluntary support, fundraising events, etc. We have a very good reputation within the catchment area we cover as a small charity that cares for its' animals and supports the community as much as it can. The local market stall every Thursday in Todmorden is now back to fully functioning as a volunteer stepped up to continue to run it for as long as they could support it. A full schedule of fundraising events benefitting the local communities was completed. We also had online fundraising campaigns in order to raise money for the charity to find another site to move to. The hope was that the charity would be able to purchase something which would provide a safe future for the rescue.

We have an active band of volunteers who also promote PAWS within the community. Due to the cost of living crisis the Trustees and Centre Manager agreed that any excess donated animal food could be donated to local foodbanks in Rochdale, Todmorden and Hebden Bridge. We also donate to other rescues as well as offering assistance to members of the local community.

PENNINE ANIMAL WELFARE SOCIETY

Our affiliation with the Pets At Home Foundation continues and we regularly attend their national fundraising events at our Burnley store. We also continue to access the Battersea Academy for training and updating skills for the volunteers, staff and trustees. This has proved to be an invaluable source of information and a great opportunity to share with other rescues.

Financial review

2022 has been a good year financially for PAWS as we have mounted fundraising campaigns via JustGiving and Crowdfunder to raise enough money to purchase a plot of land. The volume of support and fundraising events put on by supporters has also allowed us to build up a significant sum of money in the Deposit account to be used to this purchase. We received a £2,000 grant from Animal Friends Insurance towards veterinary bills which have been ever-increasing this year. The increased number of animals coming through our doors and the complicated medical histories have involved a far higher degree of testing and longer-term treatments to get the animals to the point where they are healthy enough to be adopted. This has put a severe strain on finances at times and this has meant balancing saving for a property with paying the vet. Vet costs rose from £13,729 in 2021 to £18,805 in 2022.

Claims for Gift Aid have resulted in an additional £1,404 (increased from £396 in 2021) with 4PAWS collecting £2,312 (slight decrease from 2021 when it stood at £2,404). Overall donations have risen from £35,857 in 2021 to £71,792 in 2022, a significant increase.

Our other biggest expenditure is wages which rose from £11,216 in 2021 to £14,929. We took on a part-time young person to bolster the resources at the barn as the numbers of animals increased significantly and it was proving difficult to manage with the existing 2 part time staff.

Utility costs have also been severely impacted with an increase from £4,295 to £7,049 and animal costs and feed from £3,931 to £9,621. Increased demand for the number of animals to be taken into our care have accounted for the increased animal costs. Many of these animals require special diets, supplements, physiotherapy, specialist training, etc. We have been significantly impacted across the rescue with regards to relentless demand to help cats and dogs in the area. The cost of living crisis has impacted the charity this year as costs across the board have risen significantly.

Investment powers and policy

A deposit account has been set-up to set aside money for specific projects and to hold reserves.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2022 was £22,585 of which £20,175 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

PENNINE ANIMAL WELFARE SOCIETY

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The charity intends to purchase a site which will future-proof the long-term success given it has been served a Section 25 Notice to vacate the current rented premises. A fundraising campaign has been drawn up to incorporate high level media involvement in a bid to garner support and funds to pay for a suitable premises. There are two or three other charities we can apply to for grants to assist us with the purchase of the land and also the build out of the facilities.

Structure, governance and management

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15th October 2014 and registration as a Charitable Incorporated Organisation (Foundation) number 1159544 with the Charity Commission on 9th December 2014.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager. (Any financial expenditure outside of the usual day-to-day costs is to be approved by the trustees first).

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected on to the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chair, Treasurer and Secretary

PENNINE ANIMAL WELFARE SOCIETY**Organisation**

The trustees administer the charity and meet bi-monthly. A manager (Susan Curran) has been appointed by the trustees to manage the day-to-day operations of the charity and another part-time member of staff has been employed to help with the influx of animals.

Related parties and co-operation with other organisations

Other than Sue Curran, none of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran

Lorraine Thomas

Claire Jarosz formerly Sayes

Julie Dalby

Manager

Sue Curran

Principal Office

PAWS Barn

Eastwood Road

Todmorden

OL14 8RY

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

NatWest Bank plc

Halifax

PENNINE ANIMAL WELFARE SOCIETY**Trustees responsibilities in relation to the financial statements**

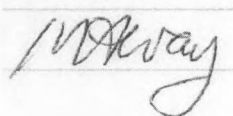
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28th April 2023 and signed on their behalf by:



Michele Way

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PENNINE ANIMAL WELFARE SOCIETY
REGISTERED CHARITY NO. 1159544**

I report on the accounts of the charity, for the year ended 31st December 2022 which are set out on pages 7 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

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

Signed: A M King.....

AM King FCCA
Date: 28th April 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2022

				Total Funds	Total Funds
				Year Ended 31 December 2022	Year Ended 31 December 2021
	Further Details	Unrestricted Funds	Restricted Funds		
		£	£	£	£
Income from:					
Donations and legacies	(3)	75,508	-	75,508	38,657
Charitable Activities	(4)	8,387	2,000	10,387	16,781
Other Trading Activities	(5)	2,694	-	2,694	2,835
Investment Income		54	-	54	-
Total		86,643	2,000	88,643	58,273
Expenditure on:					
Raising Funds	(6)	10,094	-	10,094	877
Charitable Activities	(6)	60,158	7,972	68,130	53,127
Registered Charity No. 1159544		70,252	7,972	78,224	54,004
Net income/(expenditure)		16,391	(5,972)	10,419	4,269
Transfers between funds	(15)	(104)	104	-	-
Net movement in funds		16,287	(5,868)	10,419	4,269
Reconciliation of funds					
Total funds brought forward	(15)	18,298	5,868	24,166	19,897
Total funds carried forward	(15)	34,585	-	34,585	24,166

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	2,410	5,101
Total fixed assets		<u>2,410</u>	<u>5,101</u>
Current assets:			
Debtors	(12)	2,356	2,056
Cash at Bank & in Hand		36,507	17,544
Total current assets		<u>38,863</u>	<u>19,600</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	6,688	535
Net current assets or liabilities		<u>32,175</u>	<u>19,065</u>
Total assets less current liabilities		34,585	24,166
Total net assets or liabilities		<u><u>34,585</u></u>	<u><u>24,166</u></u>
The funds of the charity:			
Restricted income funds	(15)	-	5,868
Unrestricted income funds	(15)	34,585	18,298
Total charity funds		<u><u>34,585</u></u>	<u><u>24,166</u></u>

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 28th April 2023

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 December 2022

	Year Ended 31 December 2022 £	Year Ended 31 December 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	10,419	4,269
Add back depreciation	2,691	4,163
Decrease/(increase) in debtors	(300)	(1,273)
Increase/(decrease) in creditors	6,153	(959)
Net cash used in operating activities	18,963	6,200
Cash flows from investment activities:		
Purchase of fixed assets	-	(1,061)
Net cash provided by investing activities	-	(1,061)
Increase/(decrease) in cash and cash equivalents during the year	18,963	5,139
Cash and cash equivalents brought forward	17,544	12,405
Cash and cash equivalents carried forward	36,507	17,544

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 3 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of JustGiving fees, website costs, subscriptions and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Animal Housing	25% reducing balance
Building Improvements	over the life of the lease
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £6,947 (2021: £9,158). These expenses were made up of 1 trustee for employment costs. This is by consent of the Charity Commission dated 8th February 2021.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£	£
Donations	71,792	-	71,792	35,857
Gift Aid	1,404	-	1,404	396
4 Paws	2,312	-	2,312	2,404
	<u>75,508</u>	<u>-</u>	<u>75,508</u>	<u>38,657</u>

Previous reporting period

	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021
	£	£	£
Donations	33,857	2,000	35,857
Gift Aid	396	-	396
4 Paws	2,404	-	2,404
	<u>36,657</u>	<u>2,000</u>	<u>38,657</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£	£	£
Membership fees	-	-	-	242
Events and activities	-	-	-	33
Miscellaneous income	800	-	800	-
Fundraising events	7,587	-	7,587	4,582
Unrestricted grants:				
SAFP	-	-	-	7,424
Restricted grants:				
Animal Friends	-	2,000	2,000	4,500
	<u>8,387</u>	<u>2,000</u>	<u>10,387</u>	<u>16,781</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2021	December	31 December
	£	£	£
Membership fees	242	-	242
Events and activities	33	-	33
Fundraising events	4,582	-	4,582
Unrestricted grants:			
SAFP	7,424	-	7,424
Restricted grants:			
Animal Friends	-	4,500	4,500
	<u>12,281</u>	<u>4,500</u>	<u>16,781</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	December 2022	December	31 December	31 December
	£	£	£	£
Field and Equipment Hire	-	-	-	145
Market Stall	2,694	-	2,694	2,690
	<u>2,694</u>	<u>-</u>	<u>2,694</u>	<u>2,835</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	December 2021	December	31 December
	£	£	£
Field and Equipment Hire	145	-	145
Market Stall	2,690	-	-
	<u>2,835</u>	<u>-</u>	<u>145</u>

6. Expenditure

	Animal Welfare Activities £	Year Ended 31 December 2022 £	Year Ended 31 December 2021 £
Expenditure on raising funds:			
JustGiving fees	216	216	216
Subscriptions	32	32	32
Publicity	-	-	334
Event costs	9,846	9,846	295
	<u>10,094</u>	<u>10,094</u>	<u>877</u>
Expenditure on charitable activities:			
Employment Costs	14,929	14,929	11,216
Animal Costs	4,607	4,607	2,275
Animal Food	5,014	5,014	1,656
Cleaning & Waste Disposal	378	378	344
Workwear	73	73	-
Rent of Storage Facility	1,300	1,300	1,343
Minor Equipment	626	626	886
Miscellaneous costs	-	-	11
Travel costs	39	39	271
Volunteer Expenses	52	52	10
Repairs and Maintenance	717	717	3,817
Motor Expenses	2,296	2,296	2,388
PayPal charges	722	722	39
Software	576	576	460
Utilities	7,049	7,049	4,295
Rent & Rates	3,670	3,670	3,272
Vet fees	18,805	18,805	13,279
Telephone	711	711	595
Insurance	1,058	1,058	1,502
Printing, Stationery & Postage	167	167	695
Governance	2,650	2,650	610
Depreciation	2,691	2,691	4,163
	<u>68,130</u>	<u>68,130</u>	<u>53,127</u>
	<u>78,224</u>	<u>78,224</u>	<u>54,004</u>
Restricted funds		7,972	6,964
Unrestricted funds		<u>70,252</u>	<u>47,040</u>
		<u>78,224</u>	<u>54,004</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	360	360	type of expense
Professional Fees	1,990	-	1,990	type of expense
Payroll Bureau Fees	300	-	300	type of expense
	<u>2,290</u>	<u>360</u>	<u>2,650</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	240	240	type of expense
Payroll Bureau Fees	370	-	370	type of expense
	<u>370</u>	<u>240</u>	<u>610</u>	

9. Analysis of staff costs

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Wages and Salaries	14,929	11,216
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,929</u>	<u>11,216</u>
Charitable activities	14,929	11,216
Support costs	-	-
	<u>14,929</u>	<u>11,216</u>

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £6,947 (2021: £9,158). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 December 2022	Year Ended 31 December 2021
	£	£
Independent examination fees	360	240
	<u>360</u>	<u>240</u>

11. Tangible Fixed Assets

	Animal Housing	Motor Vehicle	Building Improvements	Equipment & Computers	Total
Cost	£	£	£	£	£
At 1 January 2022	7,921	6,895	20,570	5,549	40,935
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	7,921	6,895	20,570	5,549	40,935
Depreciation					
At 1 January 2022	4,908	5,172	20,570	5,184	35,834
Charge for Year	785	1,723	-	183	2,691
Eliminated on Disposals	-	-	-	-	-
At 31 December 2022	5,693	6,895	20,570	5,367	38,525
NET BOOK VALUE					
At 31 December 2022	2,228	-	-	182	2,410
At 31 December 2021	3,013	1,723	-	365	5,101

12. Analysis of debtors

	2022	2021
	£	£
Debtors	1,219	1,661
Prepayments	1,137	395
	2,356	2,056

Debtors and prepayments related to restricted funds £nil (2021: £1,611) and unrestricted funds £2,356 (2021: £445).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	6,144	-
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	385	458
Taxation and Social Security Costs	159	77
Deferred income	-	-
	6,688	535

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 January 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 December 2022	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
General Fund	6,298	86,643	(70,252)	(104)	22,585
Designated Funds	12,000	-	-	-	12,000
	18,298	86,643	(70,252)	(104)	34,585

Previous reporting period

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
General Fund	13,565	51,773	(47,040)	(12,000)	6,298
Designated Funds	-	-	-	12,000	12,000
	13,565	51,773	(47,040)	-	18,298

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For new premises

Analysis of movements in restricted funds

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Pet Plan	4,347	-	(4,347)	-	-
Animal Friends	-	2,000	(2,000)	-	-
Restricted Donations	1,521	-	(1,625)	104	-
	5,868	2,000	(7,972)	104	-

Previous reporting period

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Pet Plan	4,446	-	(99)	-	4,347
Animal Friends	-	4,500	(4,500)	-	-
Restricted Donations	1,886	2,000	(2,365)	-	1,521
	6,332	6,500	(6,964)	-	5,868

Name of restricted fund:

Pet Plan
Animal Friends
Restricted Donations

Description, nature and purpose of the fund

for the purchase and running costs of a vehicle
for vet bills
for the purchase and running costs of a vehicle

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,410	-	-	2,410
Cash at bank and in hand	24,507	12,000	-	36,507
Other net current assets/(liabilities)	(4,332)	-	-	(4,332)
Total	22,585	12,000	-	34,585

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	3,378	-	1,723	5,101
Cash at bank and in hand	3,010	12,000	2,534	17,544
Other net current assets/(liabilities)	(90)	-	1,611	1,521
Total	18,298	12,000	5,868	24,166

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Traditional Income and Expenditure Account

	31 December 2022 £	31 December 2021 £
Income		
Donations	71,792	35,857
Gift Aid	1,404	396
4 Paws	2,312	2,404
Investment Income	54	-
Membership fees	-	242
Events and activities	-	33
Miscellaneous income	800	-
Fundraising events	7,587	4,582
Unrestricted grants:		
SAFP	-	7,424
Restricted grants:		
Animal Friends	2,000	4,500
Market Stall	2,694	2,690
Field and Equipment Hire	-	145
	88,643	58,273
Expenditure		
JustGiving fees	216	216
Subscriptions	32	32
Publicity	-	334
Event costs	9,846	295
Employment Costs	14,929	11,216
Animal Costs	4,607	2,275
Animal Food	5,014	1,656
Cleaning & Waste Disposal	378	344
Workwear	73	-
Rent of Storage Facility	1,300	1,343
Minor Equipment	626	886
Miscellaneous costs	-	11
Travel costs	39	271
Volunteer Expenses	52	10
Repairs and Maintenance	717	3,817
Motor Expenses	2,296	2,388
PayPal charges	722	39
Software	576	460
Utilities	7,049	4,295
Rent & Rates	3,670	3,272
Vet fees	18,805	13,279
Telephone	711	595
Insurance	1,058	1,502
Printing, Stationery & Postage	167	695
Governance	2,650	610
Depreciation	2,691	4,163
Total Expenditure	78,224	54,004
Surplus/(deficit for year)	10,419	4,269

Accounts

PENNINE ANIMAL WELFARE SOCIETY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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PENNINE ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31st December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to rescue, rehabilitate and rehome, giving pets a second chance. We have adjusted our intake to just cats and dogs for the time being.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A review of our achievements and performance: How our activities delivered public benefit

The charity has been recovering from the pandemic in terms of fundraising events and income. As things started to get back to normal half-way through the year, we were able to start taking in more animals and carrying out home checks in order to facilitate rehoming.

We are well known in the local community and have, in the trustees' opinion, a good reputation as a small charity that cares for its' animals and supports the community as much as it can. The local market stall every Thursday was reinstated so public access also re-started.

We have an active band of volunteers who also promote PAWS within the community. Excess animal food is frequently offered to other rescues to benefit their supporters and/or animals in their care, as well as members of the local community.

Financial review

Income from 2020 to 2021 has seen a significant increase of £14,724 despite the difficulties and government restrictions with regards to face-to-face fundraising. However, as operations returned to a more normal level, expenditure also increased substantially by £12,133 from 2020 to 2021. This was due to re-establishing the day-to-day running of the rescue (and associated costs) and a significant increase in the number of animals coming into care following the pandemic period which required veterinary care/intervention.

The charity received two legacy donations totalling £12,000. The trustees decided these should be set aside for future use as it had become apparent that PAWS would need to move location. The trustees also applied for a grant from Support Adoption for Pets for running costs and vet fees

PENNINE ANIMAL WELFARE SOCIETY

(£4,968) and Animal Friend Insurance (£4,500) following a huge increase in the number of pregnant cats (and subsequently kittens) coming into the rescue.

Investment powers and policy

A deposit account to be set-up to set aside money for specific projects and to hold reserves.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2021 was £6,298 of which £2,920 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15th October 2014 and registration as a Charitable Incorporated Organisation (Foundation) number 1159544 with the Charity Commission on 9th December 2014.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager. (Any financial expenditure outside of the usual day-to-day costs is to be approved by the trustees first).

PENNINE ANIMAL WELFARE SOCIETY

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected on to the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chair, Treasurer and Secretary

Organisation

The trustees administer the charity and meet bi-monthly. A manager (Susan Curran) has been appointed by the trustees to manage the day-to-day operations of the charity and another part-time member of staff has been employed to help with the influx of animals.

Related parties and co-operation with other organisations

Other than Sue Curran, none of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran

Lorraine Thomas

Clare di Murro (resigned March 2021)

Claire Sayes (appointed May 2021)

Julie Dalby (appointed February 2021)

Manager

Sue Curran

Principal Office

PAWS Barn

Eastwood Road

Todmorden

OL14 8RY

PENNINE ANIMAL WELFARE SOCIETY**Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

NatWest Bank plc

Halifax

PENNINE ANIMAL WELFARE SOCIETY**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20th April 2022 and signed on their behalf by:

Michele Way

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PENNINE ANIMAL WELFARE SOCIETY
REGISTERED CHARITY NO. 1159544**

I report on the accounts of the charity, for the year ended 31st December 2021 which are set out on pages 7 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

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

Signed: AM King.....

AM King FCCA
Date: 20th April 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2021

				Total Funds	Total Funds
				Year Ended	Year Ended 31
		Unrestricted	Restricted	31 December	December
	Further Details	Funds	Funds	2021	2020
		£	£	£	£
Income from:					
Donations and legacies	(3)	36,657	2,000	38,657	31,185
Charitable Activities	(4)	12,281	4,500	16,781	12,364
Other Trading Activities	(5)	2,835	-	2,835	-
Total		51,773	6,500	58,273	43,549
Expenditure on:					
Raising Funds	(6)	877	-	877	266
Charitable Activities	(6)	46,163	6,964	53,127	41,605
Registered Charity No. 1159544		47,040	6,964	54,004	41,871
Net income/(expenditure)					
		4,733	(464)	4,269	1,678
Transfers between funds	(15)	-	-	-	-
Net movement in funds		4,733	(464)	4,269	1,678
Reconciliation of funds					
Total funds brought forward	(15)	13,565	6,332	19,897	18,219
Total funds carried forward	(15)	18,298	5,868	24,166	19,897

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	5,101	8,203
Total fixed assets		<u>5,101</u>	<u>8,203</u>
Current assets:			
Debtors	(12)	2,056	783
Cash at Bank & in Hand		17,544	12,405
Total current assets		<u>19,600</u>	<u>13,188</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	535	1,494
Net current assets or liabilities		<u>19,065</u>	<u>11,694</u>
Total assets less current liabilities		24,166	19,897
Total net assets or liabilities		<u><u>24,166</u></u>	<u><u>19,897</u></u>
The funds of the charity:			
Restricted income funds	(15)	5,868	6,332
Unrestricted income funds	(15)	18,298	13,565
Total charity funds		<u><u>24,166</u></u>	<u><u>19,897</u></u>

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 20th April 2022

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 December 2021

	Year Ended 31 December 2021 £	Year Ended 31 December 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	4,269	1,678
Add back depreciation	4,163	6,560
Decrease/(increase) in debtors	(1,273)	(631)
Increase/(decrease) in creditors	(959)	(1,885)
Net cash used in operating activities	6,200	5,722
Cash flows from investment activities:		
Purchase of fixed assets	(1,061)	-
Net cash provided by investing activities	(1,061)	-
Increase/(decrease) in cash and cash equivalents during the year	5,139	5,722
Cash and cash equivalents brought forward	12,405	6,683
Cash and cash equivalents carried forward	17,544	12,405

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 3 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of JustGiving fees, website costs, subscriptions and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Animal Housing	25% reducing balance
Building Improvements	over the life of the lease
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £9,158 (2020: £9,648). These expenses were made up of 1 trustee for employment costs. This is by consent of the Charity Commission dated 8th February 2021.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2020
	£	£	£	£
Donations	33,857	2,000	35,857	27,642
Gift Aid	396	-	396	638
4 Paws	2,404	-	2,404	2,905
	<u>36,657</u>	<u>2,000</u>	<u>38,657</u>	<u>31,185</u>

Previous reporting period

	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020
	£	£	£
Donations	27,642	-	27,642
Gift Aid	638	-	638
4 Paws	2,905	-	2,905
	<u>31,185</u>	<u>-</u>	<u>31,185</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2020
	£	£	£	£
Membership fees	242	-	242	243
Events and activities	33	-	33	291
Fundraising events	4,582	-	4,582	977
Unrestricted grants:				
Association of Dogs and Cats Homes	-	-	-	5,853
SAFP	7,424	-	7,424	4,500
RSA Group	-	-	-	500
Restricted grants:				
Animal Friends	-	4,500	4,500	-
	<u>12,281</u>	<u>4,500</u>	<u>16,781</u>	<u>12,364</u>

Previous reporting period

	Unrestricted Year Ended 31 December 2020 £	Restricted Year Ended 31 December 2020 £	Total Funds Year Ended 31 December 2020 £
Membership fees	243	-	243
Events and activities	291	-	291
Fundraising events	977	-	977
Unrestricted grants:			
Association of Dogs and Cats Homes	5,853	-	5,853
SAFP	4,500	-	4,500
RSA Group	500	-	500
	<u>12,364</u>	<u>-</u>	<u>12,364</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 December 2021 £	Restricted Year Ended 31 December 2021 £	Total Funds Year Ended 31 December 2021 £	Total Funds Year Ended 31 December 2020 £
Field and Equipment Hire	145	-	145	-
Market Stall	2,690	-	2,690	-
	<u>2,835</u>	<u>-</u>	<u>2,835</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 December 2020 £	Restricted Year Ended 31 December 2020 £	Total Funds Year Ended 31 December 2020 £
Field and Equipment Hire	-	-	-
Market Stall	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

6. Expenditure

	Animal Welfare Activities £	Year Ended 31 December 2021 £	Year Ended 31 December 2020 £
Expenditure on raising funds:			
JustGiving fees	216	216	216
Subscriptions	32	32	-
Publicity	334	334	-
Event costs	295	295	50
	<u>877</u>	<u>877</u>	<u>266</u>
Expenditure on charitable activities:			
Employment Costs	11,216	11,216	9,648
Animal Costs	2,275	2,275	1,271
Animal Food	1,656	1,656	947
Cleaning & Waste Disposal	344	344	498
Rent of Storage Facility	1,343	1,343	1,257
Minor Equipment	886	886	468
Miscellaneous costs	11	11	8
Travel costs	271	271	711
Volunteer Expenses	10	10	-
Repairs and Maintenance	3,817	3,817	1,462
Motor Expenses	2,388	2,388	884
PayPal charges	39	39	59
Software	460	460	485
Utilities	4,295	4,295	1,739
Rent & Rates	3,272	3,272	3,419
Vet fees	13,279	13,279	8,011
Telephone	595	595	710
Insurance	1,502	1,502	1,737
Printing, Stationery & Postage	695	695	66
Governance	610	610	1,665
Depreciation	4,163	4,163	6,560
	<u>53,127</u>	<u>53,127</u>	<u>41,605</u>
	<u>54,004</u>	<u>54,004</u>	<u>41,871</u>
Restricted funds		6,964	3,240
Unrestricted funds		<u>47,040</u>	<u>38,631</u>
		<u>54,004</u>	<u>41,871</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	240	240	type of expense
Payroll Bureau Fees	370	-	370	type of expense
	<u>370</u>	<u>240</u>	<u>610</u>	

Previous reporting period

	General Support	Governance	Total 2020	Basis of apportionment
Accountancy Fees	-	240	240	type of expense
Payroll Bureau Fees	925	-	925	type of expense
CIC Closure Accountancy Fees	-	500	500	type of expense
	<u>925</u>	<u>740</u>	<u>1,665</u>	

9. Analysis of staff costs

	Year Ended 31 December 2021 £	Year Ended 31 December 2020 £
Wages and Salaries	11,216	9,648
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>11,216</u>	<u>9,648</u>
Charitable activities	11,216	9,648
Support costs	-	-
	<u>11,216</u>	<u>9,648</u>

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £9,158 (2020: £9,648 freelance). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 December 2021 £	Year Ended 31 December 2020 £
Independent examination fees	240	240
	<u>240</u>	<u>240</u>

11. Tangible Fixed Assets

	Animal Housing	Motor Vehicle	Building Improvements	Equipment & Computers	Total
Cost	£	£	£	£	£
At 1 January 2021	7,409	6,895	20,570	5,000	39,874
Additions	512	-	-	549	1,061
Disposals	-	-	-	-	-
At 31 December 2021	7,921	6,895	20,570	5,549	40,935
Depreciation					
At 1 January 2021	3,903	3,448	20,570	3,750	31,671
Charge for Year	1,005	1,724	-	1,434	4,163
Eliminated on Disposals	-	-	-	-	-
At 31 December 2021	4,908	5,172	20,570	5,184	35,834
NET BOOK VALUE					
At 31 December 2021	3,013	1,723	-	365	5,101
At 31 December 2020	3,506	3,447	-	1,250	8,203

12. Analysis of debtors

	2021	2020
	£	£
Debtors	1,661	-
Prepayments	395	783
	2,056	783

Debtors and prepayments related to restricted funds £1611 (2020: £740) and unrestricted funds £445 (2020: £43).

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	-	1,254
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	458	240
Taxation and Social Security Costs	77	-
Deferred income	-	-
	535	1,494

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 January 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 December 2021	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
General Fund	13,565	51,773	(47,040)	(12,000)	6,298
Designated Funds	-	-	-	12,000	12,000
	13,565	51,773	(47,040)	-	18,298

Previous reporting period

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
General Fund	8,647	43,549	(38,631)	-	13,565
	8,647	43,549	(38,631)	-	13,565

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For new premises

Analysis of movements in restricted funds

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Pet Plan	4,446	-	(99)	-	4,347
Animal Friends	-	4,500	(4,500)	-	-
Restricted Donations	1,886	2,000	(2,365)	-	1,521
	6,332	6,500	(6,964)	-	5,868

Previous reporting period

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Pet Plan	4,697	-	(251)	-	4,446
Restricted Donations	4,875	-	(2,989)	-	1,886
	9,572	-	(3,240)	-	6,332

Name of restricted fund:

Pet Plan

Animal Friends

Restricted Donations

Description, nature and purpose of the fund

for the purchase and running costs of a vehicle

for vet bills

from 2019 these were for the purchase and running costs of a vehicle

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	3,378	-	1,723	5,101
Cash at bank and in hand	3,010	12,000	2,534	17,544
Other net current assets/(liabilities)	(90)	-	1,611	1,521
Total	6,298	12,000	5,868	24,166

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	4,756	-	3,447	8,203
Cash at bank and in hand	10,260	-	2,145	12,405
Other net current assets/(liabilities)	(1,451)	-	740	(711)
Total	13,565	-	6,332	19,897

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Traditional Income and Expenditure Account

	31 December 2021 £	31 December 2020 £
Income		
Donations	35,857	27,642
Gift Aid	396	638
4 Paws	2,404	2,905
Membership fees	242	243
Events and activities	33	291
Fundraising events	4,582	977
Unrestricted grants:		
Association of Dogs and Cats Homes	-	5,853
SAFP	7,424	4,500
RSA Group	-	500
Restricted grants:		
Animal Friends	4500	-
Market Stall	2,690	-
Field and Equipment Hire	145	-
	58,273	43,549
Expenditure		
JustGiving fees	216	216
Subscriptions	32	-
Publicity	334	-
Event costs	295	50
Employment Costs	11,216	9,648
Animal Costs	2,275	1,271
Animal Food	1,656	947
Cleaning & Waste Disposal	344	498
Rent of Storage Facility	1,343	1,257
Minor Equipment	886	468
Miscellaneous costs	11	8
Travel costs	271	711
Volunteer Expenses	10	-
Repairs and Maintenance	3,817	1,462
Motor Expenses	2,388	884
PayPal charges	39	59
Software	460	485
Utilities	4,295	1,739
Rent & Rates	3,272	3,419
Vet fees	13,279	8,011
Telephone	595	710
Insurance	1,502	1,737
Printing, Stationery & Postage	695	66
Governance	610	1,665
Depreciation	4,163	6,560
Total Expenditure	54,004	41,871
Surplus/(deficit for year)	4,269	1,678

Accounts

PENNINE ANIMAL WELFARE SOCIETY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020**

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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17	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

PENNINE ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31st December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity are to rescue, rehabilitate and rehome, giving pets a second chance. Our animals include cats, dogs, guinea pigs and rabbits.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through in planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

A review of our achievements and performance: How our activities delivered public benefit

The charity was severely hit by the Covid-19 pandemic in the first quarter of 2020 and all public interaction was curtailed for the rest of the year as we went into lockdown with the rest of the country.

We are well known in the local community and have, in the trustees' opinion, a good reputation as a small charity that cares for its' animals and supports the community as much as it can. We are usually on the local market every Thursday, but again this was closed down, so our public access was severely limited.

We have an active band of volunteers who also promote PAWS within the community and will offer help to members of the community who are struggling.

Financial review

Income from 2019 to 2020 has seen a modest increase of £3,727 despite the difficult time and government restrictions with regards to face-to-face fundraising. Expenditure decreased £7,057 from 2019 to 2020 which was due to the Covid planning put in place by the Trustees.

The Trustees took the decision to ensure that most of the animals at the centre were placed with trusted volunteers off site. This was to ensure that day-to-day care and welfare could be provided as volunteers were not allowed to travel. There were two long-stay dogs and a cat which remained at the barn. These were cared for by Susan Curran the Centre Manager. The other reason for placing with volunteers was to reduce the overheads to the charity – this can be seen by the reduction in expenditure. We were also unable to rehome or take in any animals during the lockdown period.

PENNINE ANIMAL WELFARE SOCIETY

All public fundraising events were cancelled for the year. Trustees held an emergency meeting not only to plan for the animal care but also the long-term operational viability of the rescue. We looked at our finances and worked out how long we could continue as a rescue based on the current overheads and how long the fundraising hiatus might last. Basically, all fundraising opportunities dried up due to the pandemic. We closed the market stall and the only opportunity to fundraise was either to do so online or to look at other avenues such as grants. It became apparent as time went by that certain grants were available via Support Adoption for Pets and ADCH. We applied for a Covid grant from both entities and were very fortunate to be given funds from them totalling £XX.

We looked at online fundraising events such as a cat and dog show, both of which had good responses. The dog show was repeated later in the year due to demand. Online appeals to the general public for assistance with our overheads were also well met and donations from supporters were probably more generous than they would normal.

Investment powers and policy

A deposit account to be set-up to set aside money for specific projects and to hold reserves.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2020 was £13,565 of which £8,809 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Structure, governance and management

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15th October 2014 and registration as a Charitable Incorporated Organisation (Foundation) number 1159544 with the Charity Commission on 9th December 2014.

PENNINE ANIMAL WELFARE SOCIETY

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of eight trustees, to a maximum of twelve trustees, with no more than four trustees due for re-appointment in any one year.

At the trustee meetings (eight per year), the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the manager. (Any financial expenditure outside of the usual day-to-day costs is to be approved by the trustees first).

Trustee induction and training

Many of our trustees are already familiar with the day to day working of the charity through attending our events and services.

When new trustees are elected on to the Management Committee they are invited and encouraged to attend a short meeting to discuss their new role within the charity and cover:

- policies and procedures
- the obligations of the Management Committee members
- the financial situation as stated in the latest published accounts
- the day-to-day role of the Chair, Treasurer and Secretary

Organisation

The trustees administer the charity and meet bi-monthly. A manager (Susan Curran) has been appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

Other than Sue Curran, none of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran

Lorraine Thomas

(appointed March 2020)

Donna Furnell

(resigned March 2021)

Alastair Stewart

(resigned July 2020)

Janice Barford

(end of term January 2020)

PENNINE ANIMAL WELFARE SOCIETY

Lesley Wall
Clare di Murro

(end of term January 2020)
(appointed March 2020, resigned March 2021)

Manager

Sue Curran

Principal Office

PAWS Barn
Eastwood Road
Todmorden
OL14 8RY

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

NatWest Bank plc
Halifax

PENNINE ANIMAL WELFARE SOCIETY**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 14th June 2021 and signed on their behalf by:

Michele Way

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PENNINE ANIMAL WELFARE SOCIETY
REGISTERED CHARITY NO. 1159544**

I report on the accounts of the charity, for the year ended 31st December 2020 which are set out on pages 7 to 16.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

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

Signed: A.M. King

AM King FCCA
Date: 14th June 2021

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2020

				Total Funds	Total Funds
				Year Ended	Year Ended 31
		Unrestricted	Restricted	31 December	December
	Further Details	Funds	Funds	2020	2019
		£	£	£	£
Income from:					
Donations and legacies	(3)	31,185	-	31,185	24,324
Charitable Activities	(4)	12,364	-	12,364	15,038
Other Trading Activities	(5)	-	-	-	450
Total		43,549	-	43,549	39,812
Expenditure on:					
Raising Funds	(6)	266	-	266	1,055
Charitable Activities	(6)	38,365	3,240	41,605	47,873
Registered Charity No. 1159544		38,631	3,240	41,871	48,928
Net income/(expenditure)					
		4,918	(3,240)	1,678	(9,116)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		4,918	(3,240)	1,678	(9,116)
Reconciliation of funds					
Total funds brought forward	(15)	8,647	9,572	18,219	27,335
Total funds carried forward	(15)	13,565	6,332	19,897	18,219

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	8,203	14,763
Total fixed assets		<u>8,203</u>	<u>14,763</u>
Current assets:			
Debtors	(12)	783	152
Cash at Bank & in Hand		12,405	6,683
Total current assets		<u>13,188</u>	<u>6,835</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	1,494	3,379
Net current assets or liabilities		<u>11,694</u>	<u>3,456</u>
Total assets less current liabilities		19,897	18,219
Total net assets or liabilities		<u>19,897</u>	<u>18,219</u>
The funds of the charity:			
Restricted income funds	(15)	6,332	9,572
Unrestricted income funds	(15)	13,565	8,647
Total charity funds		<u>19,897</u>	<u>18,219</u>

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 14th June 2021

The notes on pages 10 to 16 form part of these accounts.

Statement of Cash Flows for the year ending 31 December 2020

	Year Ended 31 December 2020 £	Year Ended 31 December 2019 £
Net cash used in operating activities	5,722	9,417
Cash flows from investment activities:		
Purchase of fixed assets	-	(8,520)
Net cash provided by investing activities	-	(8,520)
Increase/(decrease) in cash and cash equivalents during the year	5,722	897
Cash and cash equivalents brought forward	6,683	5,786
Cash and cash equivalents carried forward	12,405	6,683

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of JustGiving fees, website costs and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	25% on cost
Animal Housing	25% reducing balance
Building Improvements	over the life of the lease
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £9,648 (2019: £7,375). These expenses were made up of 1 trustee for employment costs.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2019
	£	£	£	£
Donations	27,642	-	27,642	20,805
Gift Aid	638	-	638	1,321
4 Paws	2,905	-	2,905	2,198
	<u>31,185</u>	<u>-</u>	<u>31,185</u>	<u>24,324</u>
Previous reporting period	<u>17,824</u>	<u>6,500</u>	<u>24,324</u>	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2019
	£	£	£	£
Membership fees	243	-	243	180
Events and activities	291	-	291	4,643
Fundraising events	977	-	977	5,215
Unrestricted grants:				
Association of Dogs and Cats Homes	5,853	-	5,853	-
SAFP	4,500	-	4,500	-
RSA Group	500	-	500	-
Restricted grants:				
Pet Plan	-	-	-	5,000
	<u>12,364</u>	<u>-</u>	<u>12,364</u>	<u>15,038</u>
Previous reporting period	<u>10,038</u>	<u>5,000</u>	<u>15,038</u>	

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2019
	£	£	£	£
Transfer from the Closure of PAWS CIC	-	-	-	450
	-	-	-	450
Previous reporting period	450	-	450	

6. Expenditure

	Animal Welfare Activities	Year Ended 31 December 2020	Year Ended 31 December 2019
	£	£	£
Expenditure on raising funds:			
JustGiving fees	216	216	174
Website costs	-	-	275
Event costs	50	50	606
	266	266	1,055
Expenditure on charitable activities:			
Employment Costs	9,648	9,648	3,173
Animal Costs	1,271	1,271	2,052
Animal Food	947	947	2,186
Freelance Co-ordinator Fees	-	-	6,806
Cleaning & Waste Disposal	498	498	-
Rent of Storage Facility	1,257	1,257	325
Minor Equipment	468	468	-
Miscellaneous costs	8	8	89
Travel costs	711	711	279
Volunteer Expenses	-	-	875
Repairs and Maintenance	1,462	1,462	1,837
Motor Expenses	884	884	286
PayPal charges	59	59	41
Software	485	485	-
Utilities	1,739	1,739	3,426
Rent	3,419	3,419	3,910
Vet fees	8,011	8,011	5,826
Telephone	710	710	684
Insurance	1,737	1,737	358
Printing, Stationery & Postage	66	66	-
Governance	1,665	1,665	414
Depreciation	6,560	6,560	15,306
	41,605	41,605	47,873
	41,871	41,871	48,928
Restricted funds		3,240	1,928
Unrestricted funds		38,631	47,000
		41,871	48,928

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	240	240	type of expense
Payroll Bureau Fees	925	-	925	type of expense
CIC Closure Accountancy Fees	-	500	500	type of expense
	<u>925</u>	<u>740</u>	<u>1,665</u>	

9. Analysis of staff costs

	Year Ended 31 December 2020 £	Year Ended 31 December 2019 £
Wages and Salaries	9,648	3,173
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>9,648</u>	<u>3,173</u>
Charitable activities	9,648	3,173
Support costs	-	-
	<u>9,648</u>	<u>3,173</u>

The average number of employees during the year was 1 (previous year: 1).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £9,648 (2019: £569, £6,806 freelance). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 December 2020 £	Year Ended 31 December 2019 £
Independent examination fees	240	240
	<u>240</u>	<u>240</u>

11. Tangible Fixed Assets

	Animal Housing	Motor Vehicle	Building Improvements	Equipment	Total
Cost	£	£	£	£	£
At 1 January 2020	7,409	6,895	20,570	5,000	39,874
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	7,409	6,895	20,570	5,000	39,874
Depreciation					
At 1 January 2020	2,734	1,724	18,153	2,500	25,111
Charge for Year	1,169	1,724	2,417	1,250	6,560
Eliminated on Disposals	-	-	-	-	-
At 31 December 2020	3,903	3,448	20,570	3,750	31,671
NET BOOK VALUE					
At 31 December 2020	3,506	3,447	-	1,250	8,203
At 31 December 2019	4,675	5,171	2,417	2,500	14,763

12. Analysis of debtors

	2020	2019
	£	£
Debtors	-	-
Prepayments	783	152
	783	152

Debtors and prepayments related to restricted funds £740 (2019: £152) and unrestricted funds £43 (2019: £nil).

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	1,254	2,798
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	240	581
Deferred income	-	-
	1,494	3,379

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

Balance as at 1 January 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 December 2020	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
General Fund	8,647	43,549	(38,631)	-	13,565
	8,647	43,549	(38,631)	-	13,565

Previous reporting period

	Balance at 1 January 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2019
	£	£	£	£	£
General Fund	27,335	28,312	(47,000)	-	8,647
	27,335	28,312	(47,000)	-	8,647

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Pet Plan	4,697	-	(251)	-	4,446
Restricted Donations	4,875	-	(2,989)	-	1,886
	9,572	-	(3,240)	-	6,332

Previous reporting period

	Balance at 1 January 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2019
	£	£	£	£	£
Pet Plan	-	5,000	(303)	-	4,697
Restricted Donations	-	6,500	(1,625)	-	4,875
	-	11,500	(1,928)	-	9,572

Name of restricted fund:

Pet Plan

Restricted Donations

Description, nature and purpose of the fund

for the purchase and running costs of a vehicle

from 2019 these were for the purchase and running costs of a vehicle

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	4,756	-	3,447	8,203
Cash at bank and in hand	10,260	-	2,145	12,405
Other net current assets/(liabilities)	(1,451)	-	740	(711)
Total	13,565	-	6,332	19,897

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	9,592	-	5,171	14,763
Cash at bank and in hand	2,434	-	4,249	6,683
Other net current assets/(liabilities)	(3,379)	-	152	(3,227)
Total	8,647	-	9,572	18,219

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 December 2020	Year Ended 31 December 2019
	£	£
Net movement in funds	1,678	(9,116)
Add back depreciation	6,560	15,306
Decrease/(increase) in debtors	(631)	(152)
Increase/(decrease) in creditors	(1,885)	3,379
Net cash used in operating activities	5,722	9,417

Traditional Income and Expenditure Account

	31 December 2020 £	31 December 2019 £
Income		
Donations	27,642	20,805
Gift Aid	638	1,321
4 Paws	2,905	2,198
Membership fees	243	180
Events and activities	291	4,643
Fundraising events	977	5,215
Unrestricted grants:		
Association of Dogs and Cats Homes	5,853	-
SAFP	4,500	-
RSA Group	500	-
Restricted grants:		
Pet Plan	-	5,000
Transfer from the Closure of PAWS CIC	-	450
	43,549	39,812
Expenditure		
JustGiving fees	216	174
Website costs	-	275
Event costs	50	606
Employment Costs	9,648	3,173
Animal Costs	1,271	2,052
Animal Food	947	2,186
Freelance Co-ordinator Fees	-	6,806
Cleaning & Waste Disposal	498	-
Rent of Storage Facility	1,257	325
Minor Equipment	468	-
Miscellaneous costs	8	89
Travel costs	711	279
Volunteer Expenses	-	875
Repairs and Maintenance	1,462	1,837
Motor Expenses	884	286
PayPal charges	59	41
Software	485	-
Utilities	1,739	3,426
Rent	3,419	3,910
Vet fees	8,011	5,826
Telephone	710	684
Insurance	1,737	358
Printing, Stationery & Postage	66	-
Governance	1,665	414
Depreciation	6,560	15,306
Total Expenditure	41,871	48,928
Surplus/(deficit for year)	1,678	(9,116)