

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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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.

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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
		Unrestricted	Restricted	Year Ended	Year Ended 31
	Further Details	Funds	Funds	31 December	December
		£	£	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		<u>43,549</u>	<u>-</u>	<u>43,549</u>	<u>39,812</u>
Expenditure on:					
Raising Funds	(6)	266	-	266	1,055
Charitable Activities	(6)	38,365	3,240	41,605	47,873
Registered Charity No. 1159544		<u>38,631</u>	<u>3,240</u>	<u>41,871</u>	<u>48,928</u>
Net income/(expenditure)		4,918	(3,240)	1,678	(9,116)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		<u>4,918</u>	<u>(3,240)</u>	<u>1,678</u>	<u>(9,116)</u>
Reconciliation of funds					
Total funds brought forward	(15)	8,647	9,572	18,219	27,335
Total funds carried forward	(15)	<u>13,565</u>	<u>6,332</u>	<u>19,897</u>	<u>18,219</u>

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	17,824	6,500	24,324	

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	10,038	5,000	15,038	

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)