

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).

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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