

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

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 15<sup>th</sup> 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**

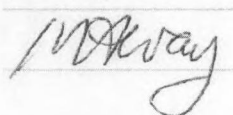
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 28<sup>th</sup> 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 31<sup>st</sup> 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: 28<sup>th</sup> 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		
		£	£	£	£
<b>Income from:</b>					
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	-
<b>Total</b>		<b>86,643</b>	<b>2,000</b>	<b>88,643</b>	<b>58,273</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	10,094	-	10,094	877
Charitable Activities	(6)	60,158	7,972	68,130	53,127
<b>Registered Charity No. 1159544</b>		<b>70,252</b>	<b>7,972</b>	<b>78,224</b>	<b>54,004</b>
<b>Net income/(expenditure)</b>		<b>16,391</b>	<b>(5,972)</b>	<b>10,419</b>	<b>4,269</b>
Transfers between funds	(15)	(104)	104	-	-
<b>Net movement in funds</b>		<b>16,287</b>	<b>(5,868)</b>	<b>10,419</b>	<b>4,269</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	18,298	5,868	24,166	19,897
<b>Total funds carried forward</b>	<b>(15)</b>	<b>34,585</b>	<b>-</b>	<b>34,585</b>	<b>24,166</b>

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 £
<b>Fixed assets:</b>			
Tangible assets	(11)	2,410	5,101
Total fixed assets		<u>2,410</u>	<u>5,101</u>
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<u><u>34,585</u></u>	<u><u>24,166</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	-	5,868
Unrestricted income funds	(15)	34,585	18,298
<b>Total charity funds</b>		<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 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
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)
<b>Net cash used in operating activities</b>	<b>18,963</b>	<b>6,200</b>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	-	(1,061)
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>(1,061)</b>
Increase/(decrease) in cash and cash equivalents during the year	18,963	5,139
Cash and cash equivalents brought forward	17,544	12,405
<b>Cash and cash equivalents carried forward</b>	<b>36,507</b>	<b>17,544</b>

**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 £
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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
<b>Depreciation</b>					
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
<b>NET BOOK VALUE</b>					
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)
<b>Total</b>	<b>22,585</b>	<b>12,000</b>	<b>-</b>	<b>34,585</b>

**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
<b>Total</b>	<b>18,298</b>	<b>12,000</b>	<b>5,868</b>	<b>24,166</b>

**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 £
<b>Income</b>		
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
	<b>88,643</b>	<b>58,273</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>78,224</b>	<b>54,004</b>
<b>Surplus/(deficit for year)</b>	<b>10,419</b>	<b>4,269</b>