

PENNINE ANIMAL WELFARE SOCIETY

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

Registered Charity No. 1159544

PENNINE ANIMAL WELFARE SOCIETY

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PENNINE ANIMAL WELFARE SOCIETY

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

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

Objectives and activities

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

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

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

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

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

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

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

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

Financial review

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

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

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

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

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

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

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

Investment powers and policy

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

Reserves policy and going concern

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

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

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

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

Risk management

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

Plans for Future Periods

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

Structure, governance and management

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

Appointment of trustees

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

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

Trustee induction and training

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

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

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

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

Organisation

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

Related parties and co-operation with other organisations

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

Reference and administrative information

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

Trustees

Kirsty Baird

Michele Way

Sue Curran

Lorraine Thomas

Claire Jarosz formerly Sayes (resigned May 2023)

Julie Dalby

Jennifer Farrell (appointed May 2023)

Manager

Sue Curran

Principal Address

52 Willows Lane

Rochdale

OL16 4BQ

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

PENNINE ANIMAL WELFARE SOCIETY**Bankers**

NatWest Bank plc
Halifax

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

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

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



Michele Way

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

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

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

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

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

Signed: *A.M. King*

AM King FCCA
Date: 23rd September 2024

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 DECEMBER 2023

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

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

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

BALANCE SHEET AS AT 31 DECEMBER 2023

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

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 23rd September 2024

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

Statement of Cash Flows for the year ending 31 December 2023

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

Notes to the accounts for the year ended 31 December 2023

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

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

(j) Realised gains and losses

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

(k) Pensions

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

2. Related party transactions and trustees' expenses and remuneration

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

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

3. Donations and Legacies

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

Previous reporting period

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

4. Income from charitable activities

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

Previous reporting period

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

5. Income from other trading activities

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

Previous reporting period

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

6. Expenditure

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

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

Previous reporting period

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

9. Analysis of staff costs

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

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

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

10. Independent Examiner Fees

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

11. Tangible Fixed Assets

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

12. Analysis of debtors

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

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

13. Creditors: amounts falling due within one year

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

14. Deferred income

Deferred income comprises grants received for periods beyond the year end

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

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves"
For new premises

Analysis of movements in restricted funds

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

Previous reporting period

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

Name of restricted fund:

Pet Plan
Animal Friends
Restricted Donations

Description, nature and purpose of the fund

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

16. Analysis of net assets between funds

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

Previous reporting period

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

17. Financial Instruments

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

Traditional Income and Expenditure Account

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