

# **PENNINE ANIMAL WELFARE SOCIETY**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered Charity No. 1159544

# **PENNINE ANIMAL WELFARE SOCIETY**

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

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

**Objectives and activities**

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

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

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

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

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

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

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

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

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

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

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

### Financial review

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

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

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

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

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

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

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

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

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

### **Investment powers and policy**

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

### **Reserves policy and going concern**

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

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

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

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

### **Risk management**

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

### **Plans for Future Periods**

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

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

### **Structure, governance and management**

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 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. They are also given the opportunity to attend an induction into being a trustee via The National Council for Voluntary Organisations, as the charity is a member of it.

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

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

### **Organisation**

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

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### **Related parties and co-operation with other organisations**

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

### **Reference and administrative information**

Charitable Incorporated Organisation Name: Pennine Animal Welfare Society

Charitable Incorporated Organisation Number: 1159544

Date Registered: 9th December 2014

### **Trustees**

Kirsty Baird

Michele Way

Sue Curran (resigned January 2025)

Lorraine Thomas

Julie Dalby (resigned April 2025)

Jennifer Farrell

Stewart Thomas (appointed April 2025)

Katherine Roberts (appointed March 2025, resigned June 2025)

### **Manager**

Sue Curran (until 31<sup>st</sup> January 2025)

### **Principal Address**

52 Willows Lane

Rochdale

OL16 4BQ

### **Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

### **Bankers**

NatWest Bank plc

Halifax

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

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

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

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

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

Approved by the trustees on 13<sup>th</sup> July 2025 and signed on their behalf by:



Michele Way  
Chair



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

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

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

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

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

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

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

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 13<sup>th</sup> July 2025

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

				Total Funds	Total Funds
				Year Ended	Year Ended 31
		Unrestricted	Restricted	31 December	December
	Further Details	Funds	Funds	2024	2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	25,413	-	25,413	63,162
Charitable Activities	(4)	17,754	-	17,754	16,567
Other Trading Activities	(5)	8,871	-	8,871	1,245
Investment Income		45	-	45	251
<b>Total</b>		<b>52,083</b>	<b>-</b>	<b>52,083</b>	<b>81,225</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	5,535	-	5,535	2,475
Charitable Activities	(6)	43,088	-	43,088	61,447
<b>Registered Charity No. 1159544</b>		<b>48,623</b>	<b>-</b>	<b>48,623</b>	<b>63,922</b>
<b>Net income/(expenditure)</b>		<b>3,460</b>	<b>-</b>	<b>3,460</b>	<b>17,303</b>
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		<b>3,460</b>	<b>-</b>	<b>3,460</b>	<b>17,303</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	51,888	-	51,888	34,585
<b>Total funds carried forward</b>	<b>(15)</b>	<b>55,348</b>	<b>-</b>	<b>55,348</b>	<b>51,888</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 11 to 17 form part of these accounts.

**BALANCE SHEET AS AT 31 DECEMBER 2024**

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

Approved on behalf of the Trustees Management Committee

Michele Anne Way

Date: 13th July 2025

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

## Statement of Cash Flows for the year ending 31 December 2024

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

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

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

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

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

**(b) Funds structure**

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

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

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

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

**(h) Charitable Activities**

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

**(i) Tangible fixed assets and depreciation**

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

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

**(j) Realised gains and losses**

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

**(k) Pensions**

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

**2. Related party transactions and trustees' expenses and remuneration**

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

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

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

**3. Donations and Legacies**

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

Previous reporting period

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

**4. Income from charitable activities**

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

Previous reporting period

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

#### 5. Income from other trading activities

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

Previous reporting period

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

**6. Expenditure**

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



## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

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

Previous reporting period

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

## 9. Analysis of staff costs

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

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

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

## 10. Independent Examiner Fees

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

# 11. Tangible Fixed Assets

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

# 12. Analysis of debtors

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

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

# 13. Creditors: amounts falling due within one year

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

# 14. Deferred income

Deferred income comprises grants received for periods beyond the year end

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

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

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

Previous reporting period

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

**Name of unrestricted fund:**

General Fund  
Designated Funds

**Description, nature and purpose of the fund**

The "free reserves"  
For new premises

**16. Analysis of net assets between funds**

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

Previous reporting period

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

**17. Financial Instruments**

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

Traditional Income and Expenditure Account

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