

FRESHFIELDS ANIMAL RESCUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

FRESHFIELDS ANIMAL RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Young	
	D Nixon	
	A Armstrong	
	D Martin	
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	M Kermode	(Appointed 15 August 2022)
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	The Royal Bank of Scotland plc	
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FRESHFIELDS ANIMAL RESCUE

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FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

Freshfields Animal Rescue was founded in 1979, upon the simple premise that all life matters. That foundation has only grown stronger as the scope of our work has expanded. Today, more than 40 years on, equal consideration for every species of animal remains at the forefront of our work along with our promise to never put a healthy animal down and prevent suffering of any kind.

We recognise that the fate of animals is inextricably linked to the impact of human attitudes and actions. We are driven in our commitment to inform, support and initiate changes in peoples' actions, leading to a better future for us all.

Our Values

Integrity We protect the best interests of the animals first. We will never put a healthy animal down or pass animals to rescues who may not meet our high standards of protection and welfare.

Excellence *This is a job that affects lives and therefore an excellence job is essential. We are committed to providing excellent care standards for animals, plus staff and volunteers, as well as making the best use of every resource available.*

Endurance We are resolute in our pursuit of better protection and respect for animals. We have passionately conquered over 40 years of challenges with the trust and support of our community supporters.

Every life has value We believe that different animals have equal value, and we are committed to the prevention of suffering of them all. We endeavour to achieve this in the community, in the rescues and beyond.

Compassion We believe in compassion for all animals, and people, who are vulnerable or struggling.

Shared responsibility *With so many animals impacted by the circumstances and actions of people, we believe the solutions are in our collective hands. We bring people together to raise awareness and encourage positive action, in whatever form possible, for the betterment of all.*

Positivity Where there is a will there is a way. We support each other to find solutions. We are committed to inspiring positive action in our colleagues, supporters and our community, and showing the difference that makes to inspire others to join us.

Our Mission

To make a great quality of life possible for all vulnerable animals.

Our Vision

A world where all people protect animals and value nature.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Our Broad Strategic Aims to 2027

Each year to 2027, we will be working to progress the aims below. This process begins with leadership, then on emergency response work and operational development, then moves to preventative programmes and collaborations. All elements underpinned by excellence and sustainability, so we can continue to help more animals better.

Succeed – animals and nature are depending on us. These are very serious matters, and we must be successful in making a positive difference. We recognise the importance of strong leadership, and of making the very best use of every precious resource.

Respond – be able to meet the needs of as many vulnerable animals as possible. We aim to increase our ability to rescue and respond to the urgent needs of 70% more animals in the next five years.

Prevent – animal suffering and the human actions that often cause it by committing 25% of our resources to rescue and community preventative work

Excel – do every aspect of our work to a very high standard by investing on our teams, facilities and always looking at how we can help more animals better.

Connect – join with others to do more, change more, learn more and share more. We are ever mindful that we are but one cog in a massive community effort.

The Need for our Work 2022

‘The population of dogs kept as pets in the United Kingdom (UK) was estimated at 13 million in 2020/21, which constitutes a marked increase from a decade earlier in 2010/11, when the dog population in the UK was around 7.6 million’.

Pet ownership levels peaked to an unprecedented high of 62 percent in 2021/22, likely as a result of the coronavirus pandemic and increased time spent at home - [statista.com](https://www.statista.com) 2023. A total of 3.2 million households in the UK have acquired a pet since the start of the pandemic, according to the Pet Food Manufacturers' Association. Young people are the main drivers of this trend, with more than half of new owners aged 16 to 34, the PFMA says. Covid disrupted drug trafficking which resulted in a turn to domestic dog breeders selling to younger adults. This trend has not subsided and continues to be an additional nightmare for every rescue. We urge everyone to simply stop buying pets. *There is a rescue animal to suit everybody.*

At Freshfields, rescue requests for dogs in 2022 was up 116 % on the 2021. With 649 calls, compared to 301 the year before. This is true for cats at 80% increase, with small animals hardest hit at 157% increase. The reason for horse relinquishment has notably been due to unaffordability. *No rescue in the UK is coping with demand. There are not enough vets to cope with demand.* Social and Policy change is essential at this point.

Farmed animals come to us in some bizarre circumstances – pigs abandoned in streets, sheep in parks, battery hens saved from a bonfire when they are of no further use or injured lambs that would not be otherwise be treated and saved. These animals need us too and we won't let them suffer.

Our wildlife unit is stretched to its current limit. “Between 1970 and 2013, 56% of UK species declined. Of the nearly 8,000 species assessed using modern criteria, 15% are threatened with extinction. This suggests that we are among the most nature-depleted countries in the world. Of the 218 countries assessed for 'biodiversity intactness', the UK is ranked 189, - a consequence of centuries of industrialisation, urbanisation and overexploitation of our natural resources.” - State of Nature Report, 2016.

Again, we see this in action at the rescue. The demand for wildlife emergency rescue has doubled in recent years. With climate change evidently upon us and affecting the delicate balance of nature, we need to be ready to meet that very serious challenge.

At Freshfields we are not complacent about this issue, and work hard to protect and repopulate struggling local wildlife and unite with all of those who care enough to take some action and be part of making a difference.

We are committed to working with the community to undertake vital conservation work and education to address this urgent and present need.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Need to Adapt

We have successfully navigated a number of external challenges this year. Internally, there has been a lot of important change and development at both Liverpool and Caernarfon Rescues. Change is always a challenge and can be worrying for long term staff and volunteers if everyone is not involved and invested every step of the way. Caernarfon had navigated those risks most successfully and is flourishing from the operational, management and facility improvements.

Changes to senior management and some staff in Liverpool has taken its toll on our ability to progress the Strategic Plan to the original timescale, as we have adapted to new postholders and skill sets. We are pleased to report that the Liverpool centre is now seeing much increased cooperation, energy and vision coming through in all unit teams. This will serve us well in meeting the increased need for emergency rescue and preventative programmes in the future, to help more animals better.

Externally, the need for our work explained earlier has never been greater, and resources so scarce. We will keep aware of the bigger picture to maximise opportunities to better respond to increasing need.

Our beneficiaries

Our primary beneficiaries are animals:

a. Rescue, rehabilitate and rehome domesticated animals and farm animals such as dogs, cats, horses, rabbits, birds, ferrets, terrapins, sheep, pigs, ducks, chickens, and more.

b. Rescue, rehabilitate and re-release struggling local wildlife that most commonly includes hedgehogs and around 25 species of wild birds.

Our secondary beneficiaries are people:

a. Adopters – receive physical and mental health benefits from somebody to love, increased exercise and opportunities to connect with others. In some cases a reason to live.

b. Surrenderers – people struggling financially, physically or mentally needing the reassurance that their pet will survive when faced with no option but to give them up.

c. Volunteers – 138 volunteers this year have in various roles: accessed scarce work experience towards veterinary and animal welfare qualifications, improve their mental and physical health and gain a sense of belonging and purpose, gain new skills and contacts and work references.

d. Adults and Young people—benefiting from the conservation of local wildlife and support of nature's balance from the rescue team and the awareness and direct actions of the wildlife education sessions.

Services and activities

Our work broadly falls into emergency response and prevention categories.

Our priority is always to rehome or re-release animals. This can prove difficult with some animals for health, behavioural or other reasons, resulting in longer stays than we all would wish for. There is therefore a subsequent sanctuary element to our response work which we seek to keep to a minimum by sourcing dedicated sanctuary spaces, and will be growing our behavioural support work. It is also necessary to expand our animal housing facilities in all areas to facilitate more homes and re-releases.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Proactive Services

We have continued to maintain most of our preventative interventions this year whilst planning for response work developments.

In-rescue neutering – We take direct preventative action at our rescues to limit further contributing to the pet population crisis by neutering hundreds of animals each year through our on site vet or external practices. This is vital preventative action.

In- rescue microchipping – We ensure all pets going into homes have new or updated microchips to ensure that lost pets can be swiftly reunited. We also raise awareness of the importance of this to comply with the law and to prove ownership when trying to retrieve a pet from a warden or rescue.

Community neutering – We facilitate the neutering of hundreds of cats in the community every year, across Merseyside and Wales. We achieve this in partnership with Cats Protection by distributing the free neutering vouchers that they provide, to low income families and multi-cat households that would otherwise struggle to take this essential action.

Keeping animals in their homes – We provide practical support for individuals with new pets or who are struggling to keep their pet in the home, through community centres and food banks. We provide free food, behavioural advice and 121 support in the home, and connecting to other sources of help through our contacts.

Vet Assistance – We provide ongoing assistance with veterinary or medicine costs through our on site veterinary practice for new adopters who have limited financial resources to manage ongoing medical conditions that would prevent an animal securing a home, and are otherwise able to provide a wonderful life for the animal.

Community Outreach Neutering Programme – on hold – this intensive and innovative solution to the neutering of feral and community cats has been one of Freshfields most important community schemes – with over £300,000 invested to date since 2017, averaging 1000 cats neutered a year. Freshfields teamed up with Cats Protection to be the first scheme of its kind in the area and encouraged many further schemes from others since. It has been on hold this year due to our highly skilled trapper relocating, and much less availability to additional vet time to neuter ferals, because they are inundated with additional lockdown pets, as well as a need to upgrade some of our in-rescue facilities. We very much intend to resume this service in the near future.

Bunny bonding - This preventative work benefits community rabbits and rescue rabbits. Provide what is in effect a rabbit dating service until a happy match is evidenced. This prevents the loneliness and depression experienced by single home rabbits who are naturally group animals. Rabbits are the pets known as 'the silent sufferers' because their full needs are rarely met. This is an important intervention to provide a practical solution and inform owners to their rabbits needs.

Community Outreach and Education – We continue to maintain those important relationships with the communities we belong to, to promote understanding of the causes and encourage more responsible decisions. This year we have done this through:

Community Wildlife Talks -We have maintained the online wildlife talks to schools and community groups started during lockdown. They are surprisingly popular and effective in encouraging further action to support bugs and plant for nature and know what to do when a bird or hedgehog is found.

School education packs – the farm unit has been focused on their outreach work this year, concentrating on engaging schools via the local education authority, on the problems arising from Chick Hatching in schools. An educational pack was produced and distributed in the Sefton and Liverpool areas to provide easy, practical and ethical alternatives to meet the same curriculum outcomes.

Animal welfare awareness – we use our voice on social media to remind our supporters of welfare issues that we can take action on to prevent cruelty, support animal welfare or the natural environment on matters such as 'adopt don't shop' as community breeding reaches an all time high, to providing facts about horse injuries and deaths at the Grand National, for people to make informed decisions about, and the benefits to animals', and the environment, of introducing plant based diet days.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

'We See You' Project – this project supports homeless pet owners with practical and treat gift boxes for the homeless person and their pet, along with access to Free veterinary care for their animal. This partnership between Freshfields Rescue and Care for the Paw is in its third year and engages further support from wonderful volunteers, local businesses, school and community groups in Sefton and Liverpool to make it all happen.

Provision Donations to all Volunteer Rescue Organisations

Our longstanding support for Doris Banham continues. We provide dog food at time of surplus to tis worthy cause, who work across the UK to take dogs from the pound, place them in boarding kennels and rehome them from there. 100% volunteer scheme rehoming thousands of dogs a year that we are happy to be able to provide practical help to.

Emergency Response Rescue

This year we were able to provide emergency admittance into our rescues for a total of 1019 animals, covering each of the category types below. It has been a bumper year for abandonments sadly. Which although not surprising, is nevertheless deeply dismaying.

For **domesticated animals** we provide rescue from harm or potential harm, accommodation, medical care, rehoming from the rescue and rehoming from home, and interim foster homes when possible.

This work mostly aids cats, dogs, horses, rabbits, ferrets, birds and a variety of other small animals.

For **Wild animals** we provide rescue from harm or potential harm, provision of accommodation, medical care, trap, neuter and release.

This work mostly aids hedgehogs and wild birds.

For **farmed animals**: we provide rescue from harm or potential harm, provision of accommodation, medical care, and rehoming from the rescue.

This work mostly aids pigs, sheep, ducks, geese, hens and cockerels.

Veterinary Services

Freshfields Liverpool is a registered practice for animals that come under our care. We have our own fully equipped veterinary facility to undertake surgeries on site. We achieve this through the expertise of our passionate veterinary consultant who attends the Liverpool rescue for three days a week. – but inevitably does much more than that! Which we are very grateful for. This facility helps us reduce the stress on the animal, reduce costs to the rescue in vet, increase staff time and safety. Our named vet is further supported by external veterinary practices for emergency and out of hours care. Well established working relationships with local vets in Wales support the animals at that centre.

Emergency Response for Dogs

We have seen a sharp increase in demand for rescue this year, and for more dogs with behavioural or social issues than ever. Separation anxiety is high, as dogs have not gotten used to their working from home owners coming in and out of the house. This makes these dogs harder to rehome and we are faced with a no win situation as we have to turn away dogs that we have no space for. We have seen an increase in French bulldogs and the start of a wave of XL Bullies which will present a more extreme rehoming challenge than standard bull breeds are posing across the county. This is sadly a reflection of the huge numbers of specifically bred dogs that were bred during, and since, the pandemic. Millions of dogs were sold, and millions of pounds profit was made.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We were delighted to have passed all standards for kennels during our Association for Dogs and Cats Homes (ADCH) inspection this summer. That is great, but we want to exceed those standards if we are to be able to help more dogs better. We made the decision to close the kennels to new admittances between October and December to review operational processes, train staff, and get a Certified Clinical Animal Behaviourist's advice and guidance. We want to help the dogs who have been here longest broaden their options in rescue for their chances for a new home rather than get stuck in rescue; this lets us help more of the dogs we have no space for. The time out we have taken to do this has reduced our impact in kennels in the short term, but is essential for long term improvements in care quality and vital effectiveness. We are aiming for a maximum 25% long term dogs needing extra support – in principle. We'll see how we do. There are now far fewer opportunities to place dogs in other rescues as every rescue across the UK is unable to cope with the sheer scale of the problem. We recognise this is a battle we'll sadly not win anytime soon, so we must do the very best we can for as many dogs as possible until people's decisions, and government policy changes.

There were many reasons which caused people to want to surrender their dogs and contact Freshfields for help. The top five of these are behavioural and affordability related: Dog aggression/bitten; separation anxiety; loss of home; and can't cope or have the time.

We always seek to help animals beyond our rescue centres. We have noticed a sharp reduction of options for rescues to help us with spaces, and vice versa. We have put our resources into helping owners keep their dogs and not surrender them, by providing food, cheap medicines, and behavioural support. This is the ideal outcome in many instances, and especially so at this difficult time.

Mimi chuckled over the fence



This is Mimi.

She had literally been thrown away, over the fence and left. Our camera shows her standing at the gate giving a little wag of her tail as they drove away. She was lucky there were no other animals loose there. Terrified and alone, Mimi was in very poor physical and emotional health.

She was given much gentle encouragement, then five star pamper treatment, and improved by the day. After a time with a foster family she was found a loving home with people who would keep her safe from here.



Mimi going home

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The long wait



In April a staff member on their way home saw two dogs tied up to a bush, up the road from the rescue. Looking frightened and bewildered, they were just beginning a very long wait to see their owner ever again. When they were tentatively approached they *thankfully* responded in a friendly and excited manner.

They were taken back to Freshfields where our vet gave them an initial assessment. They were an un-neutered male and female. The female shows signs of having had litters previously. Signs indicated they had been used to breed. This is so common we can barely bear the frustration of it.

We settled them in and made sure that they were warm, fed, safe and loved. Whilst we undertook some further tests and assessments on both dogs.

The female dog, Lily (tan), found a home almost immediately, but Rubble (grey) had to wait it out nervously for his miracle to happen. We were concerned about him being left behind and becoming harder to rehome. Eventually Jackie came along "We saw Rubble on the website and fell in love with him straight away. We wanted a dog who would enjoy coming on holiday with us to Scotland, and who we could take on adventures and walks.



Rubble was so affectionate and loving and trusting, considering what he has been through. We took him home to 'foster' him and, of course, that didn't work out - for the very best reason – we adopted him instead". Rubble and Lily are now living their new lives– from being tied to a tree to romping happily through the countryside with his new family, their wait is over. They even got to meet each other again on the beach. We couldn't be happier for them.



Our concern is this is the start of a new wave of abandoned bullies and it will be very difficult if they do not have the temperament of these two. We rarely have no spaces in our Kennels and have a very full Waiting List. We realise that many people are struggling in this very harsh economic climate. We are keen to work with and support owners to help keep their pet in the home wherever possible.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Emergency Response for Cats

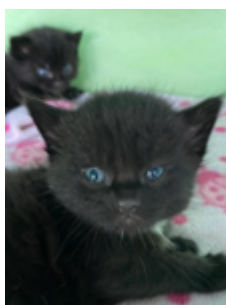
In Liverpool -The Association for Dogs and Cats Homes (ADCH) bi-annual inspection took place in July and we are glad to report we got an excellent 95% compliance rating. The inspector highlighted the need for us to make adjustments to our outdoor cattery in Liverpool which we knew was needed. Thanks to the nudge we are planning a full facility and operational review for the Liverpool cattery next year and aim proudly show it off on our next inspection.

The Liverpool Cattery team have had to navigate a lot of change this year, and uncertainty about their direction due to not having a Cattery Head in place. They are working with the Operations Manager and vet whilst we make that appointment. We trialled a new group intake approach for six months this year but found it to not provide the faster throughput we had anticipated. It was nevertheless an important learning opportunity and has helped inform the improved process we are adopting for the new facilities. We saw a marked increase in kitten sat the Liverpool rescue this year so it is timey that our facilities can better accommodate more of them in the future. We applaud the commitment and resilience of the fantastic staff team this year and look forward to fabulous improvements to come.

In Caernarfon—After years with tired cattery housing we took three months out to create a modern fit for purpose set up. The staff and volunteers are feeling immensely proud and are reporting significant efficiencies and effectiveness with the new facilities.

We must thank the Jean Sainsbury Animal Welfare Trust for their continued precious support. Thank you so much! The animals are benefitting enormously from the £6,208 received to create the maternity pens. We then added some additional investment in training for the staff who feel much valued. The Welsh cattery is on flying form, delivering top quality care and finding suitable homes quickly. We know they will go from strength to strength from here.

Cammie -pregnant and wandering in Wales.



Cammie was admitted as a stray, we had no history with her, but she was extremely stressed on admittance and was lashing out at the cattery staff. We suspected she was pregnant so planned to find a foster home for her, somewhere safe that she could have her kittens. The very next day, Cammie had given birth to four tiny black kittens, unfortunately two of her kittens passed away almost immediately. Concerned for Cammie and the surviving kittens, we moved them to our new maternity unit rather than foster care, so our experienced staff could monitor the kittens, and get them medical help immediately.



The unit is situated away from the hustle and bustle of the main cattery, and despite its name, it is a quiet, safe space for **any** cats that we believe will benefit from being in a quieter area; pregnant cats, new families, newborn or high dependent kittens, to cats who need cage rest or extremely shy cats who want time to settle before beginning their bravery training.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022



Being in this environment, Cammie immediately relaxed, no longer hissing or lashing out, she was left to nurse her two kittens in peace and quiet, with the cattery staff keeping a close eye on the health of her little ones. With no other cats at the unit, and no visitors allowed, Cammie obviously felt safe.

Within a week the difference in Cammie was amazing, she would proudly show off her 'babies' to staff and would paddle her paws contently while feeding them. We are happy to say that both kittens not only survived but grew to be extremely chunky, happy, healthy, sociable kittens, two little girls, named Camille and Camala. They remained at the centre until adoption, it was great being able to adapt to Cammie's needs and give that better chance for kitten Camille and Camala's survival.

Saving Sabaiba



Yet another abandonment of an incredibly vulnerable soul; A tiny kitten just two weeks old was found wandering on side the road in Liverpool. She was at awful risk of being ran over by a car on the spot, or of dehydration and starvation without a mum to feed her. When passer-by spotted her they were understandably horrified, and thankfully didn't waste a moment in scooping her up and bringing her to the rescue. That was a very important person indeed that we are always glad to be able to assist.

The poor little thing was in a sorry condition on admission. The vet thought that the kitten was going to lose an eye from severe infection. It was mission on to save 'Sabaiba' – meaning youthfulness. She was hand reared for a few weeks by one of cattery staff who took the foster mum role, while the vet treated her pain and discomfort. She was of course provided with copious amounts of love to make up for being so undervalued during her start in life.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Little by little she grew stronger and bigger. She was very soon adopted and has gone on to thrive in her forever home where at one year old she is waited on hand and foot like any self-respecting cat would demand and achieve! She has her community rescuer to thank for that great team effort.



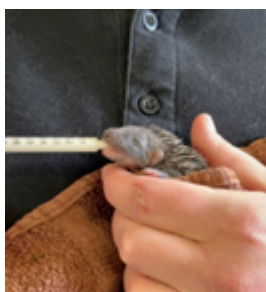
Emergency Response for Wild Animals

The priority action identified in the Strategic Plan for 2022 was to start upgrading the wildlife and small animal facilities whose roof was past its best. With wildlife and small animals number doubled in recent years, the work has been a long time due. The challenge was to better utilise and upgrade the space that the unit currently has in the first instance. The Deputy Operations Manager and unit staff didn't waste a moment in reviewing best practice standards and implementing this into the new plan. We were then able to commence the rebuilding and reconfiguring of our small animal block in November, which will enable the full separation of small animals from wildlife, with the aim to be ready to help more animals better during the spring 2023 explosion in demand.

Wildlife rooms that struggled with increasingly extreme summer temperatures, we've rapidly installed air conditioning, and the unit team now have better IT equipment and connection to assist them in rehoming and re-releasing. Already the animals and staff feel better, and there is more to come, funds willing. Thank you so much to the Hemby Trust for granting us £500 for the provision of additional hedgehog accommodation and recognising the absolutely vital work of this unit and the significant impact they continue to make in local wildlife conservation.

The number of wild birds we have been able to admit this year has been extremely limited due to DEFRA Control measures of Avian Influenza. We believe national rescues are reviewing their whole operations and indoor facility provision as its not expected to go away anytime soon. This is something we too need to consider for times of indoor restrictions and to ensure quarantine for new birds is stringent. We also had a period of frustration over the winter when we had to halt admissions of hedgehogs due to a highly contagious virus.

[Keeping the live in little Clive](#)



On the 29th May, our wildlife unit admitted a tiny hedgehog who was estimated to be only a couple of days old. He had been found in the middle of a garden, and it is thought that he had been disturbed by the house owners' chickens or dog.

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TRUSTEES' REPORT (CONTINUED)

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Due to his size and age, he needed to be hand reared – this is something the staff are very experienced in. This little one was given the name Clive, and he was taken home every night by one of the wildlife units team. Staff were waking up every couple of hours to feed Clive, and then coming into work as normal after sleepless night. All the hard work and long nights over the following three months were worth it though, as Clive was successfully released back into the wild on the 21st of August.

It's tough times for hedgehogs out there. Every hog matters. We wish him safe, successful and well.



Cosy Clive

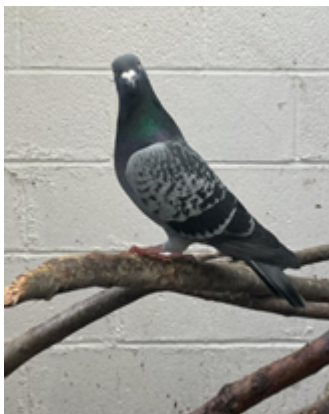


Jar lid for a bowl will do nicely, thank you

[Wild Pigeon Physio](#)

Early in 2022, a feral pigeon was admitted to our wildlife unit and on first examination it was seen to have a weak wing. The team booked in an x-ray with our onsite vet, but nothing obvious could be found. They decided to put the pigeon into one of the aviaries to monitor how it would get on, however, it was clear that the pigeon was struggling to fly.

Staff immediately brought the pigeon out of the aviary, and it was placed into a small cage to rest. The staff gave physio to the pigeon twice daily, with the hope that this would help strengthen the wing.



The pigeon seemed to be getting stronger by the day, and once placed in an aviary again he was able to start practicing his flying and was released towards the end of 2022. It's cases like this that make us incredibly proud of the pure dedication and skill of our staff team, and our non-discriminatory approach to preventing the suffering of all animals. He got the same care as the popular and at risk birds we have saved this year. *Our pigeon pal doesn't know he's pigeon and that humans don't think he is worthy of care*, but he definitely approves of our care policy...from wherever he is now.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Emergency Response work for Small Animals

Calls to rehome small animals this year increased by a huge 157%, sadly demonstrating the least public commitment to rabbits (known as the silent sufferer), guinea pigs, birds, pet rats, hamsters and ferrets when times get tough. Not all small animals come from domestic settings, some are rescued from breeders who don't just breed them for sale as pets or hunters, but also for meat and fur.

We are discussing opportunities for specialist sanctuary for our 14 rather large terrapins. We have identified an option that could provide an exceptional quality of life compared to what we are able to facilitate. Some of them have been with us for over twenty years thanks to the teenage mutant ninja turtle craze, and deserve better respect from us humans. What were mini cute terrapins in pet shops are now large non- native species that damage the UKs natural balance if released so need specialist sanctuaries to spend their 40 year lifespan in. We hope to get a result next spring. We seek to keep these matters on the agenda and encourage greater responsibility and social pressure to change.

Daphne and her five kits– Meat and fur farm rescue

Daphne and her five babies were rescued from the T&S Rabbits in Rutland, a business that bred rabbits for meat, after welfare concern campaigns resulted in its closure in August. They were very fortunate to survive. Once she came into our care, she settled immediately and seemed happy to be getting all the love and attention that she deserved. Staff, however, noticed a lump on the side of her face and a vet visit was booked immediately.



The vet found that one of Daphne's teeth was protruding through her cheek and was infected. Daphne' was operated on and the tooth was removed – unfortunately, complications during surgery meant that her wound was kept open. This meant that staff here had to clean this large wound several times a day, keeping a very close eye on it.

Daphne has spent her recovery with our staff members, staying at Freshfields during the day and then going home with one of the team at night. Staff gave round the clock care to Daphne, and of course she was extremely pampered while in their homes.

Daphne has had many vet visits and lots of medication over the last few months, so has been here a while now, but she now seems to be on the mend. She'll be well cared for from here.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Amelia – a ferret friend



Amelia came into our care in 2021, when she was approximately one year's old. She soon became a firm favourite, always eager to come out of her pen to play and brought much joy to visitors to the rescue. She was full of energy and loved nothing more than running around and ripping up newspaper.

In early 2022, staff noticed Amelia had started coughing and she was quickly seen by our vet. It was found that Amelia had tumours and sadly, we knew that this could not be cured. Amelia was still very bright in herself, therefore, we decided to let her stay here with us, until she showed us that it was her time to go.

Amelia spent her last couple of months being extremely spoiled, spending time living with our Operations Manager and also one of the wildlife team members. She absolutely loved getting the run of the house, especially around the Christmas period as it meant she could climb in the Christmas tree!

Sadly, we had to say a heart-breaking goodbye to Amelia at the end of the year, but we take comfort in knowing that Amelia lived the life of luxury for her last months with us, getting lots of love.

Emergency Response for Farm Animals

The farm continued to provide excellent care for as long as needed for the abandoned, injured or unwanted pigs and sheep from the Liverpool site. We continue to pursue suitable safe homes for the longer term residents which becomes more challenging as they present more health issues with age. We'll never give up on them. They are the best loved farm animals in the country without doubt.

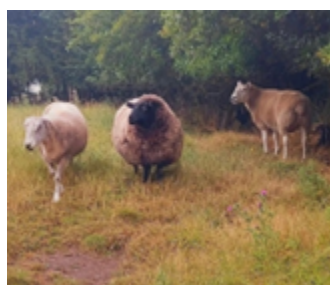
FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Sheep Rehoming Success

Emily and Eliza came to us on the 13th April, as their own could no longer provide them with the care that they needed. This was a sad goodbye, as the girls had been in the same home all of their lives, being hand reared by their owner.



Emily, Nelly and Eliza – new place, new pals



Nelly freshly sheared and looking perplexed!

Once Emily and Eliza were admitted, they made their presence known being such confident girls. They loved food, even just the sound of a bucket rattling made them come running towards you. After three months of being with us, we were able to rehome Emily and Eliza, to a lady who has rehomed sheep from Freshfields in the past. When dropping the girls off, we were reunited with Nelly, an ex-Freshfields resident (sheep), even stopping by to shear her, as the owners had been struggling to find someone to help.

Staying in touch and offering help to adopters is crucial, and the relationships built when we rehome the farm animals are really special. We were especially excited by the news that the girl's new owner's sister, was actually neighbours with their original owner meaning they are able to keep in touch.

A happy ending for all involved, including the next two sheep we were then able to admit, the inquisitive Ned and Larry – who were admitted within a week of Emily and Eliza being rehomed.

The continued threat posed by avian influenza continues to impact the farm birds, who have been required by DEFRA to be kept indoors. This has limited the amount of chickens, ducks and geese we can admit and been very frustrating to be hampered in the amount of farm birds we can offer emergency housing to. During housing restrictions and when the risk is high, we have had to shut our doors to all bird admittances to protect the birds that we have onsite. It is not an issue that is going to go away anytime soon.

We have been able to invest in a new large aviary this year to house the chickens and ducks in during Avian Influenza outbreaks. This has been an essential facility. It has made a huge difference to the animals and has allowed for a large space to house birds safely. We anticipate a need to expand our aviaries in the future. We now need to look at further risk-based measures that we can put in place, to allow for us to safely continue helping as many birds as possible. With the aim to have in place a suitable isolation unit, that can house all new bird admittances – reducing the risk of transmission across the site. Additional PPE, awareness and constant evaluation of DEFRA guidelines are also needed.

The farm team have been able to still address the urgent issues of an abundance of unwanted cockerels, who are particularly difficult to rehome, and would otherwise face an early end to their life. We worked to save as many cockerels in need of rehoming as possible, through coordination and cooperation with other rescues to organise transport and source homes across the country.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Mission Alistair

In August this year, we were contacted about Alistair the cockerel. Sadly, Alistair was upsetting the neighbours and the owner was facing the difficult decision of having to have him put to sleep as she could not find anywhere for him to live.

We immediately worked to get as much information about Alistair and spent hours at home putting out appeals, contacting individuals in the rescue/sanctuary industry. Within 24 hours, our hard work had paid off as Alistair found a home – it was a 3-hour drive but with the help of the owner we were able to organise transport and now Alistair is safe and happy.



Alistair's new home & new life

Every individual animal's life matters, and we always do our absolute best to help, even when we cannot admit an animal into the rescue. Alistair is just one of many cockerels we have assisted in keeping safe.

Emergency Response for Horses

The stables got an upgrade to the ground work and lighting this year which is a fantastic improvement that improves horse and staff safety and provides the facilities fit for our poor abandoned horses and hardworking staff. It's put a real spring in everyone's step. We must thank Sharon Ward for her immense effort to muster free and cheap material and labour to help our budget allocation stretch to get a great result that will serve us well for many years.

Horse admittance and rehoming remained steady in 2022, however a worrying trend that we encountered was that the condition of the equines admitted was poor. This could be contributed to the cost of living crisis as costs of horse feed, hay, straw, farrier, dentist and veterinary costs soared. Statistics from the RSPCA's Animal Kindness Index 2022, a UK-wide survey, showed the cost of living crisis is potentially "one of the biggest threats to the welfare of animals across the country" – www.horseandhound.co.uk

Concerns are that horse owners are struggling financially, and the welfare of their equines are being compromised due to not being able to afford the expensive but routine care that horses and ponies need. Many horses were admitted without having seen a dentist or a farrier for years, some were in obvious need of medical assistance upon admittance, and other health issues manifested after tests and medical investigations. The worry is that owners are ashamed to ask for help or advice with regards to their care and will surrender their horse rather than ask for assistance. We are expecting demand for space to increase, and potentially loaned horses and ponies needing to be returned to us, due to costs, many of which will be elderly, so are potential space blockers as they will be unlikely to be loaned again.

FRESHFIELDS ANIMAL RESCUE

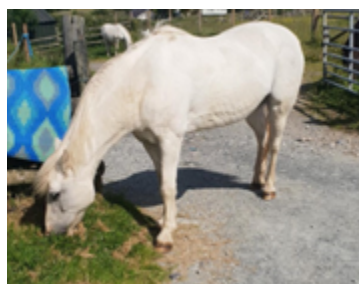
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

[Jake's life is on the up](#)



Jake was admitted due to a relationship breakdown, his owner said she was devastated to have to make the call to ask for help, as the property where Jake resided was being sold as a result of the relationship ending. On the initial application, we were told by his owner that Jake was 19 years old, had previously been ridden but hadn't for a while so would need going back to basics with regards to riding again, with no health issues, we envisaged Jake finding a home without any problems, as we had a 'waiting list' of people wanting horses that could be ridden. Jake's owner transported Jake to the rescue centre, and when the horsebox door opened, we were surprised to see him in extremely poor condition, he was extremely underweight and had a coat that resembled a rug and his hooves were overgrown. It turned out that Jake was actually 27 years old and was nothing like the horse that was described to us prior to admittance in April (above)



Jake saw the dentist and farrier and needed quite a bit of work done, he also saw the vet asap, who ordered a cushings test, as his long coat was a symptom of the disease – he tested positive and is now on tablets to control the disease for the rest of his life, something which has hindered him finding a new home.

Jake in June 2022, a testament to his equine carers who have worked to improve his condition (above)



Jake having his teeth rasped by our dentist Robin Hardy.

The difference in Jake now is not only noticeable physically, but emotionally. Jake is a much happier horse, he trusts the equine staff with his life, and will fall asleep with his head on their lap, he seems almost grateful to us being there for him. We continue to look for a home for Jake, but the reality is that he will most probably remain at the rescue for the rest of his life, as people do not want to adopt animals with health issues. But he is happy here and loved by all the staff.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is constituted under a trust deed dated 16 January 2016 and is a Charitable Incorporated Organisation number 1160348.

Trustees

Our Trustees continue to use the skills and knowledge gained in their professional backgrounds and many years involvement with the rescue to ensure we deliver on our charitable purposes, comply with our ethics, and meet our legal obligations; and do so with vision, drive and to high standards. Twinning knowledge from rescue management, behavioural training, veterinary services, finance, IT, legal and social work with impressive passion for the protection of wildlife, farmed and companion animals. The board provide many hours of practical help, useful advice and moral support to the staff teams.

The trustees who served during the year and up to the date of signature of the financial statements were:

H Stanbury	(Resigned 4 July 2022)
J Young	
D Nixon	
A Armstrong	
D Martin	
D Cox	
V Wikeley	(Deceased 6 January 2022)
M Kermod	(Appointed 15 August 2022)

We would like to make special acknowledgement of the many years contribution to the rescue of thousands of animals of the Director Helen Stanbury who has worked to help animals here since 2008, and as a volunteer before then. Helen's longstanding commitment and compassion for all animals, and personal resilience to see through the tough times is admirable. We thank her for everything she has achieved over the years and wish her well in her future endeavours, and hope they are a just a little more relaxing!

Trustees are appointed by agreement with the existing trustees. There are now no paid employees on the Board.

Recruitment and appointment of the Management Committee

The trustees appoint members of the Executive and Management Teams as and when appropriate. The Board appointed the Relationships Manager, Emma Jensen, in the role of Director for an interim period of six months to ascertain whether either party would wish to arrange to make a permanent appointment.

Recruitment of new trustees

Trustees are appointed through a structured recruitment process, involving a formal application and a democratic Trustee voting process to ensure that new Trustees add value and expertise to the organisation.

This year we welcomed Mel to the Board who was attracted by our commitment to our non-destruct policy. Mel brings a wealth of knowledge and experience gained from running national and local rescues across the UK, managing veterinary practices and very helpful behavioural qualifications and background too. We've very much appreciated her input this year.

We would like to thank all our Trustees for their commitment protecting and upholding Freshfields ethics, and for their moral and practical support this year.

Staff and volunteers

The Board and the Director would like to thank our 50 essential, experienced staff and over 129 dedicated volunteers for their commitment to protecting, rehoming, and conserving animals across the Northwest and Wales.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

This year has been a period of improvement for the Welsh rescue who are feeling thoroughly energised by their improved cattery and equine facilities and are fine tuning for maximum enrichment for animals during their stay.

This year has been a period of change for the Liverpool rescue which can be unsettling for staff. We are grateful to the staff and volunteers who have shown admirable resilience and commitment, whilst we adapted to a new people and worked to review operational processes and standards. The Liverpool staff are looking forward to implementing the improved facilities and standards over the next 12 months, and seeing the real gains at Liverpool currently felt by the Welsh team.

Freshfields Staff		Freshfields Volunteer Rescuers	
Liverpool base	28	Liverpool base	73
Caernarfon base	15	Caernarfon base	15
Charity shops Wales	3	Charity shops Wales	27
Charity shop Merseyside	3	Charity shop Merseyside	6
Board & Advisers	1	Board & Advisers	8
	50		129

The Charity shop managers are running happy and production charity shop ships, bringing together a broad range of benefits to people in the successful pursuit of benefitting vulnerable animals.

Volunteers

Our Volunteers are at the heart of everything we do and make a massive contribution to the life-changing work of the rescue centres and beyond. We are incredibly fortunate to have such kind and dedicated volunteers who have joined the rescue effort for over 20 years for nothing but the satisfaction of making a difference. We cannot express our gratitude to every rescue helper, whether 20 years or 20 minutes. We couldn't continue without you.

Through our volunteer programme, we provide a suitable opportunity for as diverse a range of people through the unifying subject of animals.

Roles include: Dog walking, cat companion, wildlife release, shop helper, goods collectors, home checker, fosterer, vet nurse assistant, wildlife carer, farm carer, administration, behavioural support, horse welfare checker, planning advisor, gardening, maintenance, tin collector, receptionist, educational talks, fundraising, behaviourist support, IT support, media production, and animal ambassador.

Our volunteers say they: Improve their well-being, mental or physical health; Benefit from social connection and support; Gain valuable skills that helped them get work; have had rewarding new experiences; gained a sense of achievement and value; made friends and kept, or got, connected; improved in confidence, and made a positive difference.

We have noticed a slow return of older volunteers post covid, but not yet back to where we were. Older active volunteers have so many skills and much determination to get things done we hope to attract more retired people. There is increased reliance on this group as working age people who are unemployed or have health challenges are required to spend more time job searching. We would benefit from a dedicated volunteer coordinator to match people with opportunities for the benefit of all.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Elaine's Rescue Remedy



Elaine has been volunteering for Freshfields for 23 years! Her journey with us began when “The new millennium has just begun. I lived alone and my full time job involved a lot of travelling which prevented me from having a dog. One of my new years resolutions was o go to Freshfields Animal Rescue and ask if I could do some dog walking for them”. We gratefully said ‘YES’! Soon Elaine was walking dogs in the beautiful country lanes around the rescue centre. Elaine reckons that she has walked over 100 different dogs during the past 23 years, and we’ve worked out that she’s walked to the moon and back (maybe!).



Elaine says: ‘I’ve worn out hundreds of pairs of shoes and walked in the freezing cold, wind, rain, thunderstorms, snow and sunshine, and I couldn’t be happier to have done it to help the dogs! I’ve adopted dogs from Freshfields too; first of all, I took Christie home, and, unexpectedly, Molly too – I came in for Christie and fell in love with Molly. Then we gave a home to Tilly and Rani, and Rani is still with us, and enjoying his life to the full. I’ve done so much more than dog walking - I’ve taken them for hydrotherapy, I’ve been a Trustee for 4 years, reception work, fostering, and giving talks. My event and dog show hosting skills developed into media appearances, representing Freshfields and the vital work we do with dogs who really need our help – when Debs rings me to ask me to do interviews on the radio or local TV I’ve enjoyed doing it – I once was driven to the BBC in Media City at 6am to do an interview on Breakfast TV with Dan Walker. I’ve done hundreds of home checks and training sessions for new volunteers. I’ve driven animals to new homes and I’m passionate about promoting Bull Breed Awareness.

Dog walking for Freshfields means so much to me. I come in at least 5 days a week. It’s an important part of my life, and an escape from everyday life and its concerns – when you have a happy dog on a lead, your troubles just disappear. It’s very rewarding when you see a sad dog end up in a loving home, and you know that you’ve been part of the journey. I love giving the dogs a chance to go on an adventure and explore the outside world and have a good sniff. When I take Rani out he stands and has a sniff for about 5 minutes – I always say ‘it’s your walk love; stand and sniff if you like!’ J I really enjoyed judging the Dog Shows and hope we can have one again soon.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteering for Freshfields has given me a sense of purpose. Freshfields has been there for me as well, over the years. I sponsor Eros, and I know that when I'm walking him and others I'm giving them compassion, love, companionship, friendship and FUN! I understand their quirks and they have got to know me very well over the years. Animals enrich our lives in so many ways. I would very much recommend volunteering for Freshfields Animal Rescue. You will make a difference to many lives – including your own!

Financial Sustainability

After an annual reduction in income of around £200,000 for the past two years we are relieved to report an uplift this year to move towards previous levels of support. We are not there yet, and the improvement is negated by substantially increased running costs and demand for emergency rescue. It is however positive, and we hope we can catch up fully and consistently.

This year our incredible supporters donated £1,579,920, an increase on £1,427,421 the year previous. We are pleased to report we are achieving 69p in every pound going in direct care of the animals compared to 65p last year, after all fundraising and all management costs have been covered. This is in line with our 68p average over each year but we have done well to achieve this given the cost increases we are all experiencing.

We are committed to making the most of every penny, in the way that our supporters would expect. Our direct care and support cost ratio is on par with other charities who take a responsible view to ensuring we can sustain and protect what we have achieved to date. We have a view to long term sustainability and the development needed to meet the rapidly growing animal rescue demand crisis across the UK.

The cost increases we anticipate will continue are the Russia and Brexit related. Vet medicines are chiefly sourced from Europe which has seen supply shortages and cost increases. Wholesale vet advised foods come from Europe and are 35/50% more expensive. As animals live longer these foods are needed more. We benefitted from around £13,000 of government subsidies towards energy bills. This scheme is set to end next year which is an area of risk we need to manage.

Cost increases in staffing, external vet fees and maintenance equipment seen this year are short term solutions to immediate capacity, service and equipment needs that look set to revert to 2021 levels next year. We increased restricted fund expenditure in 2021 to complete some much needed facility and access improvements.

As usual Gifts in Wills continue to provide the best and most vital support for animals, and people, in crisis. We remain dependent upon this most precious source of funding to keep our doors open and activities functioning. This year, these gifts equalled 48% of our income, up 7% on last year. We are looking to invest this in substantial facility expansion and upgrades next year. We are delighted to be able to use gifts in wills in this way and will do those amazing donors proud by helping more animals better with their help.

We aim to inspire more gifts in wills in the future by showing the range, quality and impact of what we've achieved so far and ensure the recognition of those who made it possible. However, our continued reliance on unpredictable legacies leaves us at constant risk. Our stability can turn within any given year. We are keen to bridge that gap and have plans to progress this.

Regular giving through direct debit, animal sponsorship and playing the Freshfields Lottery provide the rescue with 6% of an incredibly valuable source of core funding that requires less time and resource to achieving as other fundraising activities. We had hoped to focus on growing this area this year but life had other plans for us! It is a focus for future growth that we have maintained reasonable stability on.

The cost of living crisis has impacted on *one-off donations despite our working hard to consistently show our impact and value to our valued supporters.* We had around £60,000 less this year which twinned with higher costs is very significant blow to cover running costs. We have been fortunate in our legacy income this year but can't assume the same next year.

We've not had the capacity to run our own sponsored fundraising challenges this year but have been blessed by established and new community fundraisers helping us this way. Sidney Road lights and local business, holding stalls, individuals skydiving, dancethons, dog walk, filling collection tins. Our community rescue team are doing us proud and we are incredibly thankful.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Our Triple Threat Winter Appeal saw our community supporters step up like never before to our plea for support to deal with costs being up, demand for rescue being up and donation being down. Everyone raised a bumper £53,779 to simply help us keep going in scary times. Individuals gave what they could and raised £17,750, which was then match funded by a group of long term supporters and by funds raised by our charity Partner Morecrofts Solicitors. We literally are unable to thank everyone enough.

Our charity partnership with Morecrofts Solicitors LLP is working well, and we make a great team in addressing moments of crisis for people, Morecrofts, and the subsequent impacts on animals, Freshfields. What a fantastic staff team they have. They have initiated staff fundraisers and had the animals benefitting from the Merseyside in Business Awards night fundraiser. It's an excellent partnership that is very much helping more animals better through funds and increased awareness.

In kind support

Donations in kind continue to be absolutely essential to our ability to make rescue, rehoming and re-release possible. This year, there are 138 Volunteers who we simply cannot thank enough in roles from retail to fostering, advisors to educators. We would like to express our thanks and immense gratitude to each and every one.

They represent the best of humanity as active guardians of animals that need us in the North West and Wales.

Grants and Trusts

Given that animals most commonly feature on the exclusion list of 99% of charity funders, we are very grateful for the grant and trust funding that we do receive. This equalled 3% of income at £42,446 which is more than most years. This is mainly due to remaining payments due for the new Adoption Hub Build grants. The total awards over this and last year were: Support Adoption for Pets – now Pets at Home Foundation(PAHF) £85,344 with £12,587 from Dickinson Parker Hill Solicitors. After covid delays we completed and launched this wonderful resource event in April and were then able to use the Hub to continue the behavioural training programme for kennels staff that Battersea Cats and Dogs Home Foundation granted us £13,000 for. Kennel Club got on board to provide us with £1000 for dog enrichment equipment. We must recognise the generous free services and guidance provided by Future3 Architecture and DBCDS Limited.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

This hub provides quality facilities to undertake adoption meetings and calm behavioural support work with the dogs out of kennels or public spaces. It now provides privacy to distressed owners surrendering a beloved pet, space to train staff and meet people and an accessible pleasant space to welcome prospective adopters and supporters. An immense thank you to all involved.

We are grateful to each of the smaller life saving Trusts and foundations listed in section 19 whose collective support makes a significant difference. We appreciate their insight and willingness to provide support for the continual costs of vet fees and are very grateful indeed to the Rose Animal Welfare Trust for donating two times towards this – providing £10,000 worth of incredible support this year. Each funder supporting the animals this year have made it possible for us to prevent both physical and mental suffering in hundreds of animals this year and take pre-emptive action to prevent future problems for them and others. Fantastic.

We were relived to be able to extend our hedgehog accommodation this year, to help meet surging demand, thanks to the Hemby Trust whose grant we acquired in 2021.

Horses are our mostly costly animal to care for. The Hobson Charity stepped in this year to help with a fantastic £3000 towards the equine medicine bill. Thank you on behalf of every horse you helped.

Each year we downgrade expectations for grant income due to its rarity and pressures on the investments and sources that funders rely on. We continue to be frustrated by the majority of funders putting the work of animal rescues on the exclusion list, and are working extra hard to demonstrate that our work benefits people as well as animals. We are exceptionally grateful to the funders listed who see past the initial animal rescue headline and see broader community benefits too. **We want to thank them for their trust and confidence in us and their support for our work in 2022.**

Charity Shops

Wow – the Charity Shop teams in Southport, Porthmadog, Llanidloes, Caernarfon, and Barmouth have excelled themselves this year. With an overall increase in income of 26%. Fantastic timing. We are especially grateful to those 33 volunteers who get up and come to the shops to sell unwanted goods to help the animals and ask nothing in return but a little appreciation. We certainly appreciate you. The staff are reminded of your efforts and how it is their duty to use every penny well. With little support for animals elsewhere, this pro-active fundraising is a blessing. It supports our passion for environmental responsibility too by saving items for landfill and additional resources being used to make new goods.

The shops have also played an especially important role in supporting the communities they are in at this time. They are providing affordable clothing and household goods to people in financial difficulty. This a large percentage of the community. They also serve as a community hub for passing residents and for the volunteers who support the animals through them.

We remain committed to maintaining a presence on the high street, our shops are essential to us, and their role extends far beyond that of income generation. They are a gateway to our work, and for Freshfields to have a truly transformational impact on the lives of the animals we serve, we must view every interaction with the public as a chance to communicate our message. #NoAnimalLeftBehind.

We would like to welcome George to the team who runs the Porthmadog shop, and doing a great job.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

Risk management, Healthy and Safety, Fire Safety, and Operational Communication & Practices have been reviewed throughout the year, with changes made as necessary. GDPR training for all staff has been completed or renewed to ensure that all records are consistently processed, stored and secured.

Related parties

There are no related parties.

Financial review

The charity has been supported greatly by generous gifts and legacies, for which the trustees are most grateful.

Reserves policy

The pressure on us to take in injured or unwanted animals continues to be so great that we can always use every penny we have. To ensure we are sustainable and responsible, we endeavour to maintain a reserve of around £600,000 which would ensure the running of the charity for 6 months. Currently unrestricted reserves amount to £1,668,009 of which £391,340 is reflected in tangible fixed assets. This leaves £1,276,669 for operational costs currently.

Special acknowledgements

We would again like to thank Bill Esterson MP for his recognition of the value of animal rescue charities like Freshfields and his appreciation of our valuable contribution in our communities.

We are grateful beyond words, to the beautiful people listed below who so generously bequeathed gifts to us in their wills and continued to save lives after they have gone. Please make the effort to read each of their names. *It is our mission to ensure those legacies endure.*

Allan Langhorn
Anita Cranswick
B Monks
Barbara Charles
Barbara Dodd
Brian Hodges
Catherine Black
Charles Fred Berryman
David James Benson
Florence Ethel Johnson
George Edward Spencer
Irene Kay
Jean Bennett
Joyce Mulliner
Kenneth Robert Bonthorne
Louis Mary Rose
Mark Thomas Quinlan
Mary Janet Jackson
Mary Teresa Heath
Mrs M E Mackert
Mrs P Anderson
Pamela Cecilia Walten
Patricia Diana Alicia Spreadbury
Paul Leckie
Raymond Pedder
Robert Allan Lomas
Thomas Quinlan

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We must express our sincere gratitude to every individual, group, funder, and company who have stepped up to help address the damage that humans are causing committing to direct action to make an immediate and lasting difference through Freshfields Animal Rescue. We are truly grateful for the strength, and practical and moral support you continue to provide.

We look forward to showing you the vital difference you have achieved in 2023.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit

The trustees are satisfied that all of the activities undertaken by the charity in pursuance of its objects are for the benefit of the public.

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

The trustees' report was approved by the Board of Trustees.

J Young

Trustee

Dated: 3 August 2023

FRESHFIELDS ANIMAL RESCUE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FRESHFIELDS ANIMAL RESCUE

Opinion

We have audited the financial statements of Freshfields Animal Rescue (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FRESHFIELDS ANIMAL RESCUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FRESHFIELDS ANIMAL RESCUE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

FRESHFIELDS ANIMAL RESCUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FRESHFIELDS ANIMAL RESCUE

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, and (iii) the overstatement of salary and other costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Animal Welfare and Data Protection Regulations.

FRESHFIELDS ANIMAL RESCUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FRESHFIELDS ANIMAL RESCUE

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

FRESHFIELDS ANIMAL RESCUE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF FRESHFIELDS ANIMAL RESCUE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited

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Accountants

Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FRESHFIELDS ANIMAL RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	1,123,805	13,708	1,137,513	1,033,953	19,750	1,053,703
Charitable activities	4	41,727	-	41,727	45,133	-	45,133
Other trading activities	5	388,612	-	388,612	308,777	-	308,777
Other income	6	12,068	-	12,068	19,808	-	19,808
Total income		1,566,212	13,708	1,579,920	1,407,671	19,750	1,427,421
Expenditure on:							
Raising funds	7	206,733	-	206,733	212,653	-	212,653
Charitable activities	8	1,147,591	29,086	1,176,677	1,002,430	52,711	1,055,141
Other		3,549	-	3,549	9,287	-	9,287
Total expenditure		1,357,873	29,086	1,386,959	1,224,370	52,711	1,277,081
Net income/(expenditure) for the year/							
Net movement in funds		208,339	(15,378)	192,961	183,301	(32,961)	150,340
Fund balances at 1 January 2022		1,459,670	205,676	1,665,346	1,276,370	238,636	1,515,006
Fund balances at 31 December 2022		1,668,009	190,298	1,858,307	1,459,671	205,675	1,665,346

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRESHFIELDS ANIMAL RESCUE**BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		575,430		560,138
Current assets					
Stocks	15	11,926		16,884	
Debtors	16	445,222		118,656	
Cash at bank and in hand		920,654		1,058,107	
			1,377,802		1,193,647
Creditors: amounts falling due within one year	17	(94,925)		(88,439)	
Net current assets			1,282,877		1,105,208
Total assets less current liabilities			1,858,307		1,665,346
Income funds					
Restricted funds	19		190,298		205,675
Unrestricted funds			1,668,009		1,459,671
			1,858,307		1,665,346

The financial statements were approved by the Trustees on

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J Young

Trustee

FRESHFIELDS ANIMAL RESCUE**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(66,267)		697,405
Investing activities					
Purchase of tangible fixed assets		(71,186)		(113,187)	
Proceeds from disposal of tangible fixed assets		-		849	
Net cash used in investing activities			(71,186)		(112,338)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(137,453)		585,067
Cash and cash equivalents at beginning of year			1,058,107		473,040
Cash and cash equivalents at end of year			920,654		1,058,107

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Freshfields Animal Rescue is a charitable incorporated organisation, registered in the United Kingdom. The address of the principal office is East Lodge Farm, East Lane, Ince Blundell, Liverpool, L29 3EA. The nature of the charity's operations and principal activities are described in the Trustees' Report on pages 1 and 2.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Report.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of generating funds includes expenditure on fund raising activities and head office overheads.
- Expenditure on charitable activities includes costs associated with the operation and management of residential accommodation and welfare support services.
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a pro-rata basis consistent with the use of the resources.

The analysis of these costs is included in note 9.

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Individual assets are capitalised on the balance sheet where their cost exceeds £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	Nil
Improvements to property	4% per annum
Plant and machinery	25% on reducing balance basis
Fixtures and fittings	5% / 25% on reducing balance basis
Motor vehicles	25% on reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****1 Accounting policies****(Continued)****1.12 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Operating lease agreements

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category or resources expended for which it is incurred.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	334,228	-	334,228	393,454	5,000	398,454
Legacies receivable	760,819	-	760,819	585,067	-	585,067
Grants receivable	28,758	13,708	42,466	55,432	14,750	70,182
	<u>1,123,805</u>	<u>13,708</u>	<u>1,137,513</u>	<u>1,033,953</u>	<u>19,750</u>	<u>1,053,703</u>

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****4 Charitable activities**

	2022	2021
	£	£
Adoptions	41,727	45,133

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	30,076	23,094
Shop income	358,536	285,683
Other trading activities	388,612	308,777

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	1,700	10,311
Commission	10,368	9,497
	12,068	19,808

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****7 Raising funds**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Purchases	8,062	8,637
Rent and rates	45,493	44,660
Light and heat	7,882	7,302
Other fundraising costs	6,196	11,233
Staff costs	42,870	53,281
Depreciation and impairment	324	386
Fundraising and publicity	110,827	125,499
<u>Trading costs</u>		
Staff costs	95,906	87,154
	206,733	212,653

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****8 Charitable activities**

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	769,117	689,542
Depreciation and impairment	52,020	48,389
Centre - restricted	7,558	29,820
Travel expenses	191	735
Grant spend	18,466	5,355
Vet fees	69,989	44,468
Animal food and care	36,065	27,257
Small equipment	5,730	3,559
Rates and water	48	140
Light and heat	44,860	31,481
Repairs and maintenance	16,244	9,097
Sundry expenses	4,507	4,382
Veterinary consumables	34,697	32,977
Hygiene and waste	22,016	22,443
Motor expenses	6,696	7,090
	1,088,204	956,735
Share of support costs (see note 9)	80,223	90,706
Share of governance costs (see note 9)	8,250	7,700
	1,176,677	1,055,141
Analysis by fund		
Unrestricted funds	1,147,591	1,002,430
Restricted funds	29,086	52,711
	1,176,677	1,055,141

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****9 Support costs**

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Insurance	16,646	-	16,646	25,766	-	25,766
Telephone	7,151	-	7,151	10,383	-	10,383
Postage and stationery	13,420	-	13,420	13,712	-	13,712
Bank charges	12,871	-	12,871	10,762	-	10,762
Computer expenses and consumables	4,654	-	4,654	6,353	-	6,353
Staff training	3,473	-	3,473	1,996	-	1,996
Legal and professional fees	22,008	-	22,008	21,734	-	21,734
Audit fees	-	8,250	8,250	-	7,700	7,700
	<u>80,223</u>	<u>8,250</u>	<u>88,473</u>	<u>90,706</u>	<u>7,700</u>	<u>98,406</u>
Analysed between						
Charitable activities	<u>80,223</u>	<u>8,250</u>	<u>88,473</u>	<u>90,706</u>	<u>7,700</u>	<u>98,406</u>

Governance costs includes payments to the auditors of £7,700 (2021- £7,100) for audit fees. Legal and professional fees include costs of £1,715 for accountancy support (2021 - £1,260).

10 Net movement in funds

2022
£

2021
£

Net movement in funds is stated after charging/(crediting)

Fees payable to the company's auditor for the audit of the company's financial statements	8,250	7,700
Depreciation of owned tangible fixed assets	52,345	48,775
Loss on disposal of tangible fixed assets	3,549	9,287
	<u>64,144</u>	<u>65,762</u>

11 Trustees

The total remuneration paid to a trustee was £43,369 (2021 £32,600). In addition pension contributions amounting to £229 (2021 £795) were paid in respect of one trustee. Full details are provided in note 23.

There were no trustees' expenses reimbursed during the year ended 31 December 2022, nor for the year ended 31 December 2021.

The total amount of employee benefits received by key management personnel is £215,046 (2021 £188,296). The trustees consider the key management personnel to be; the Director, Operations Managers (Liverpool and Wales), Finance Manager, Fundraising Manager, and the Area Shops Managers (Liverpool and Wales).

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****12 Employees**

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Management and administration	9	8
Fundraisers	10	4
Animal workers	31	35
Total	50	47

Employment costs	2022	2021
	£	£
Wages and salaries	841,022	770,252
Social security costs	52,827	47,155
Other pension costs	14,044	12,570
	907,893	829,977

Redundancy payments totalling £13,500 (2021 £Nil) were paid to one employee during the year.

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from income tax on its charitable activities.

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****14 Tangible fixed assets**

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 January 2022	170,968	641,971	147,182	2,004	33,659	995,784
Additions	-	32,831	20,355	-	18,000	71,186
Disposals	-	-	(3,607)	-	(1,500)	(5,107)
At 31 December 2022	170,968	674,802	163,930	2,004	50,159	1,061,863
Depreciation and impairment						
At 1 January 2022	59,247	247,774	105,729	501	22,395	435,646
Depreciation charged in the year	3,079	26,992	14,770	376	7,128	52,345
Eliminated in respect of disposals	-	-	(902)	-	(656)	(1,558)
At 31 December 2022	62,326	274,766	119,597	877	28,867	486,433
Carrying amount						
At 31 December 2022	108,642	400,036	44,333	1,127	21,292	575,430
At 31 December 2021	111,721	394,197	41,453	1,503	11,264	560,138

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****15 Stocks**

	2022	2021
	£	£
Animal feed, consumables and veterinary supplies	11,926	16,884
	<u>11,926</u>	<u>16,884</u>

16 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	6,181	4,605
Prepayments and accrued income	439,041	114,051
	<u>445,222</u>	<u>118,656</u>

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	13,022	23,282
Trade creditors	33,801	23,209
Other creditors	987	1,430
Accruals and deferred income	47,115	40,518
	<u>94,925</u>	<u>88,439</u>

18 Retirement benefit schemes**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £14,044 (2021 - £12,570).

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Income	Expenditure	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£	£	£	£
Dog Sensory Garden donation	46,611	-	(8,138)	38,473	-	(8,138)	30,335
New ambulance appeal	7,815	-	(1,954)	5,861	-	(1,465)	4,396
On-site vet room	15,281	-	(2,377)	12,904	-	(2,377)	10,527
Wales Centre improvements	35,531	-	(1,545)	33,986	-	(1,545)	32,441
The Pet Plan Charitable Trust	4,493	-	(1,123)	3,370	-	(843)	2,527
The Jean Sainsbury Animal Welfare Trust	14,538	-	(3,635)	10,904	-	(2,726)	8,178
Doreen Greenlees Trust	5,000	-	(200)	4,800	-	(200)	4,600
Hill Dickinson	12,587	-	(503)	12,084	-	(503)	11,581
Co-Operative Community Fund	5,512	-	(4,254)	118	-	(30)	88
Support Adoption for Pets	85,344	-	(3,414)	81,930	-	(3,414)	78,516
Battersea Dogs' Home	3,199	3,250	(6,449)	-	-	-	-
Barry Green Memorial Fund	2,675	-	(2,675)	-	-	-	-
Gallimore Trust	-	500	(500)	-	-	-	-
William Dean Trust	-	500	(500)	-	500	(500)	-
"Will Week"	50	-	(2)	48	-	(2)	46
Jean Sainsbury	-	5,000	(5,000)	-	6,208	-	6,208
Other	-	10,500	(10,442)	1,198	7,000	(7,343)	855
	<u>238,636</u>	<u>19,750</u>	<u>(52,711)</u>	<u>205,676</u>	<u>13,708</u>	<u>(29,086)</u>	<u>190,298</u>

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

(Continued)

Dog Sensory Garden donation

One of the charities long term supporters and volunteers donated the proceeds of a personal investment to be used to landscape and provide agility equipment on the dog exercise field. A variety of textures (astroturf, rubber, grass, sand and stone) were included in the landscaping to provide a sensory experience for the dogs in the charities care.

New ambulance appeal

Donations were received to contribute to the purchase of a new Freshfields ambulance to replace the existing one.

On-site vet room

Funds were donated from Pet Plan and Caf Bank, and a general appeal for the construction of a vet room at the centre. This became operational during the year.

Wales Centre improvements

The Billy Meade Trust donated £50,000 in the previous year for improvements of the Wales Centre. This included improvements to the cattery and electric repairs.

Pet Plan Charitable Trust

We were awarded £7,497 from Pet Plan Charitable Trust towards the cost of a new Animal Ambulance, replacing a vehicle which was unfit for purpose and enabling the safe and secure transport of animals.

Jean Sainsbury Animal Welfare Trust

The Jean Sainsbury Animal Welfare Trust made an award for a new X-Ray machine for the Vet Room, enabling our vet to carry out routine X-rays on site and therefore reduce costs.

Co-operative Community Fund

We were awarded funds to deliver much needed refurbishment and repairs to the structure of one of the Kennel blocks. The side walls had been damaged by leaks as the covering materials were no longer fit for purpose. These funds will ensure a safe, dry and comfortable environment for the dogs in the main areas in which they meet, greet and socialise.

Doreen Greenlees

The Doreen Greenless Charitable Trust donated £5,000 towards the cost of the Welcome Area in the development of the Animal Adoption Hub. This is to provide a warm, welcoming and well-equipped space for visitors and people who want to adopt an animal.

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Restricted funds

(Continued)

Hill Dickinson

Hill Dickinson solicitors contributed £12,587 towards the construction of the Animal Adoption Hub.

Jean Sainsbury Animal Welfare Trust

The Jean Sainsbury Animal Welfare Trust provided emergency funding of £5,000 for the payment of veterinary fees during the Covid 19 pandemic. An additional sum of £6,208 was received for the construction of cattery maternity pens.

Support Adoption for Pets

This animal welfare charity donated £85,344 towards the construction of the Animal Adoption Hub.

Barry Green Memorial Fund

The Barry Green Memorial Fund contributed £5,000 towards the charity's medication costs.

Gallimore Trust

This charity donated £500 towards the centre's veterinary bills.

William Dean Trust

This charity made contributions totalling £1,000 towards the centre's veterinary bills.

'Will Week'

A donation of £50 was made towards the construction of the Animal Adoption Hub.

Battersea Dogs and Cats Home

This charity donated £13,000 towards the delivery of a behaviourally-enhanced rehoming programme at the Animal Adoption Hub for dogs held for long periods.

Other

The other restricted funds comprise £500 received from The Hemby Trust for the provision of hedgehog accommodation; the following sums contributed towards veterinary fees: £500 received from the William Dean Trust; a contribution of £3,000 towards equine medicines from the Hobson Charity; a miscellaneous contribution of £3,000; and £1,000 received from the Kennel Club for various enrichment items.

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****20 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	391,340	184,090	575,430	355,778	204,360	560,138
Current assets/(liabilities)	1,276,669	6,208	1,282,877	1,103,893	1,315	1,105,208
	<u>1,668,009</u>	<u>190,298</u>	<u>1,858,307</u>	<u>1,459,671</u>	<u>205,675</u>	<u>1,665,346</u>

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	35,887	43,875
Between two and five years	34,500	52,500
	<u>70,387</u>	<u>96,375</u>

22 Capital commitments

As at 31 December 2022 the entity had no capital commitments, being contracted for but not provided in the financial statements.

23 Related party transactions

Helen Stanbury, a trustee of the charity, was also employed as the director of the charity. All interests have been declared to the Charity Commission and conflicts of interest are appropriately managed. During this financial year Helen Stanbury received gross wages of £29,869 (2021: £32,600) for her work in this capacity. The charity also paid employer pension contributions of £229 on behalf of Mrs Stanbury (2021: £795). In addition, in the current year Mrs Stanbury received a redundancy payment of £13,500.

In the opinion of the trustees there is no ultimate controlling party.

During the year the charity paid trustees insurance amounting to £896 (2021: £800).

24 APB ethical standard

In common with many other charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities, assist with the preparation of the financial statements and to provide tax advice.

FRESHFIELDS ANIMAL RESCUE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022**

25	Cash generated from operations	2022 £	2021 £
	Surplus for the year	192,961	150,340
	Adjustments for:		
	Loss on disposal of tangible fixed assets	3,549	9,287
	Depreciation and impairment of tangible fixed assets	52,344	48,775
	Movements in working capital:		
	Decrease/(increase) in stocks	4,958	(1,775)
	(Increase)/decrease in debtors	(326,565)	505,209
	Increase/(decrease) in creditors	6,486	(14,431)
	Cash (absorbed by)/generated from operations	(66,267)	697,405
26	Analysis of changes in net funds		
	The charity had no debt during the year.		