

FRESHFIELDS ANIMAL RESCUE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

FRESHFIELDS ANIMAL RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Young
	D Nixon
	A Armstrong
	D Martin
	D Cox
Charity number	1160348
Auditor	Mitchell Charlesworth (Audit) Limited
	5 Temple Square
	Temple Street
	Liverpool
	L2 5RH
Bankers	Lloyds Bank plc
	88-94 Church Street
	Liverpool
	Merseyside
	L1 3HD
	The Royal Bank of Scotland plc
	15 Foregate Street
	Chester
	CH1 1HD
	Barclays Bank plc
	5 - 6 Bangor Street
	Caernarfon
	Gwynedd
Solicitors	Weightmans LLP
	100 Old Hall Street
	Liverpool
	Merseyside
	L3 9QJ

FRESHFIELDS ANIMAL RESCUE

CONTENTS

	Page
Chairman and Director Statement	1
Trustees' report	2 - 20
Independent auditor's report	21 - 25
Statement of financial activities	26
Balance sheet	27
Statement of cash flows	28
Notes to the financial statements	29 - 45

FRESHFIELDS ANIMAL RESCUE

CHAIRMAN AND DIRECTOR STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

Welcome to the 2023 Annual Report and Accounts for Freshfields Animal Rescue.

This report is for you. The following pages demonstrate what we do, why we are needed more than ever, and how we plan to face the future, determined to make the world a better place for suffering, forgotten and abused animals. We will report the hard work, happy endings and the many achievements we have made together for vulnerable animals in 2023. None of this work could have happened without compassionate people coming together to deliver an excellent service for animals who have nowhere else to turn. We are immensely grateful for everyone who has been part of our mission this year. We've saved lives and given hope and a new future to many people and pets.

And yet....

The world of animal rescue is under intense pressure. The world continues to fail the animals we care for, whether they are popular companion animals, farmed animals, or wild animals. Over-breeding is out of control; poor environmental and food production practices remain prevalent, and defenceless animals are victims of social norms and cultural assumptions that enable people to consider animals lives as disposable and of less value than our own.

The latter part of the year was an extremely concerning time for anyone working in animal welfare. Our staff and volunteers gave everything they had to manage the impact of the XL Bully Type Ban and deal with the hundreds of requests for help from worried, responsible owners. We deal every day with the nightmare of 'back-yard' breeding and irresponsible pet ownership. We would very much appreciate government support with legislation, and solid investment to implement it, with income from the £8 billion pet industry.

The health and welfare of animals is the concern of all of us, and we consider that government has an important role to play in bringing about lasting improvement in their lives. We hope to see both the will and the resources to tackle pet breeding and buying and ensure that it is taken seriously.

Amidst these difficult times, we have had much to celebrate this year.

Our Wales Rescue centre marked its 21st Birthday with an Open Day, bringing together many of the people who have transformed thousands of lives there since the Wales Centre was established in 2002.

We took a brave decision to relocate the Farm animals to the larger Wales centre, where they have more space to roam and lush fields to enjoy, and where they are thriving and finding new homes.

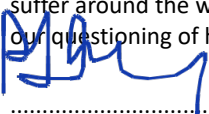
We have made major investments in our facilities, put significant resources and time into the development and training of our staff, and received 2 Special Recognition funding awards.

We worked hard to maximise every precious resource to help more animals, do more with less, and achieve better outcomes. We brought together the staff, volunteers and an incredibly wide range of community individuals and business supporters to step up to the unprecedented level of need for our services.

We increased our reach on all our social media platforms, grew our supporter base, and developed more business and community partnerships, with many local businesses giving their time to volunteer and become part of our team on the ground.

Today, we look forward to the future with a clear-eyed sense of purpose. We think big. We have hope. We strive to meet seemingly overwhelming obstacles and intractable challenges. They may seem enormous, but we know we have you at our side.

We are determined to stand up for the animals, demand changes to systems that exploit animals, and channel our energies into eradicating the root causes of animal cruelty. We know that it is sometimes hard to hear about the ways in which animals suffer around the world. But we also know this: with our passion for protecting animals, our growing strength in numbers, and our questioning of harmful customs, we can win the hardest battles, one step at a time, together.


.....

Jane Young
Chair

.....
Emma Jensen
Director

Date: 2 October 2024

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 45 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 Charitable Purpose

For the benefit of the public, to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes, and other facilities for the reception, care and treatment of such animals; and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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.

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.

Our People

Freshfields Animal Rescue is made up of a wonderful, diverse, and incredibly wide variety of people from all walks of life, ages, backgrounds and experiences. We are all united by an unwavering intention to stop the suffering of vulnerable animals. We welcome everybody who can help us achieve this. We always say that the team on the ground is just one part of our community: The rescue team includes our community supporters, whose broad contribution we value greatly and recognise are equally a part of the team as our staff and volunteers.

Our Staff

Working across 2 rescue centres and 5 charity shops we have 49 members of staff: 21 Full time and 28 part time. The decades of experience and the depth of expertise shared by the staff are essential in ensuring that we consistently maintain high standards of care, and that we are accountable to our funders, our supporters and donors, and that we put the welfare of the animals first at all times.

Our Volunteers

131 Volunteers bring life, energy and passion to our charity. They enrich our organisation and make it possible to release staff to attend to work which requires specialist knowledge and expertise. We are incredibly fortunate to have such kind and dedicated volunteers fulfilling a myriad of vital roles, some of whom have dedicated over 20 years to the rescue. We are grateful and humbled by their generosity and compassion. They truly are our real-life heroes and animal advocates.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Our Values

We value life – we will never put a healthy animal down or pass animals to rescues who may.

We value all life – equal assistance for every species of animal remains at the forefront of our work. We don't believe we are more worthy or more valuable than other species.

We value nature – we respect the natural world and are passionate advocates for improving our stewardship of the nature that sustains us all, and not abuse our advantages within that system.

We value excellent care – when we take responsibility for a life, we commit to doing it well.

We value compassion – We are motivated by empathy for animals who are suffering, and for people who need our help and support without judgement.

We value integrity – We deeply value and respect our supporters. We demonstrate our appreciation for the trust each supporter places in us by delivering on their expectations to help as many animals as we can, to do it well, with best use of every pound we are gifted for this work.

We value partnerships – We know we achieve lasting change by working better together.

We value responsibility – we believe every person can and should do something to make a positive difference, redress imbalances, and recognise the impacts we have on the lives of animals and wildlife

We value positivity – Every tough job can be maintained when you have the support of positive can-do people, who know they make a difference and encourage others to take decisive action.

Our Beneficiaries

Our primary beneficiaries are animals:

- a. **Rescue, rehabilitate and rehome companion and farm animals** such as dogs, cats, horses, rabbits, birds, ferrets, terrapins, sheep, pigs, ducks, chickens, and more.
 - a. **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, improved physical and emotional well-being, 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** – 131 volunteers this year have in various roles: accessed scarce work experience, made progress towards veterinary and animal welfare qualifications, improved their mental and physical health; gained a sense of belonging and purpose, enjoyed developing new skills, connections and work-experience
- d. **Adults and Young people** - benefiting from their input and contribution to the conservation of local wildlife, they tell us that they have gained confidence and self-esteem through working with Freshfields. They recognise that they can make a difference, by taking simple actions to support nature's balance, with guidance from our Wildlife Team and learning points from the Wildlife Education sessions.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Some Stand-Out Statistics from 2023

50% of UK adults own a pet and 56% of UK adults say they are not able to meet the costs of unexpected vet bills	We provided 3456 medical treatments and 451 companion animals were neutered and microchipped.		97% of grant funders excluded animal rescue providers from applying for support
	We had 1067 emergency admittances into our rescue centres.	Hedgehogs have declined by between 30% – 75% across different areas of the countryside since 2000.	930 adults and young people accessed our community talks and educational resources.
Just 7 companion animals were put to sleep this year due to unresolvable health issues.	Of the 218 countries assessed for 'biodiversity intactness', the UK is ranked 189.		We have rescued, rehabilitated and released 25 different types of wild bird.
	We provided 2218 owners with advice and personal support in the community.	99% of vets have been asked to euthanise a healthy animal.	We secured 222 foster care placements for rescued animals.
39% of UK horse owners say the cost of living has had a medium or high impact on their ability to keep their horse	We secured safe, loving forever homes for 416 pets		Canine fertility clinics have increased from just 37 in 2020, to over 300 in 2023.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Our Five-Year Strategy – Overview and Progress

We are two years into our Five-year strategy for 2022-2027. The first two years have been concentrated on building resilience for the future by improving our core functions to ensure we succeed in our mission. To robustly respond to ever-growing need, we must, as care providers, deliver our services well, 365 days a year.

We have implemented our strategic aims in 2023 by focusing on helping as many animals as possible and doing it very well. The next three years will see us expanding our preventative work and developing mature and meaningful partnerships, to help more animals and to do it better than ever.

Our Five-Year Strategy connects 5 elements for long-lasting change:

Succeed – animals and nature are depending on us. We take that responsibility very seriously, and we must be successful in making a positive difference for them. We recognise the importance of strong leadership, accountability, adaptability, staff expertise, 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 preventative work

Excel – carry out every task and deliver every aspect of our work to a very high standard. We do this by investing in our teams and facilities and always challenging ourselves to be improve our practice and our abilities to achieve more for the animals

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.

We measure progress towards our Strategic aims using the following methods:

- Annual Action Plans with timed aims and objectives
- Annual figures collating demand for our services, community support, intake, medical treatments, preventative interventions, rehoming and release.
- Interpreting this data to identify gaps in provision and rise to the challenge of meeting them
- Expenditure monitoring and control by department and year.
- External quality standard inspections by the Association of Dogs and Cats Homes
- Output and outcome reports to Funding organisations and the Fundraising Regulator.
- Case studies
- Staff feedback and development records
- Supporter surveys and feedback

Delivering and Progressing our Priority Aims in 2023

STRATEGIC AIM - SUCCEED

We have coordinated whole-rescue Action Plans prepared for full implementation for next year. Our excellent managers and Unit Heads have robust, relevant and clear plans which will ensure effective communications and reporting across all sites and teams, enabling us to make and monitor progress as one rescue.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We have made some exciting investments in the staff teams at each of the rescues. We now have two exceptional vets and vet nurse who are providing incredible care. Our staff have welcomed opportunities to learn more about veterinary care, clinical diagnosis and medical conditions. We employed a Trustee with substantial rescue management experience as Operations Manager for the Liverpool rescue, who is also providing behavioural work training to the kennels team. We recruited an experienced Head of Farm to boost the potential of that section and had our Cattery Head attend an intensive training programme at Battersea Cats and Dogs Home. The cascading of this knowledge has informed the training and development of the cattery staff in preparation for the opening of our new Cattery facility.

We have improved our management accounting system set up to provide insightful financial management information for each individual unit from the end of the year. This will inform our ability to make sound financial and budget decisions and identify priorities for improvement and cost/benefit to animals, making maximum use of the funds we receive.

Financial

Our overall income this year is £1,249,726 which is within our expected annual income range. By comparison, 2022 was exceptionally and unusually successful with a total income of £1,579,920.

Our expenditure increased by £24k to £1,411,208 which continues a growing trend of rising costs in every aspect of our work.

Income

Gifts in Wills continue to be our most vital source of funds, covering a significant 30% of our annual costs. This year legacies were much lower than average at £323,942. We were able to bridge that gap to cover our daily care needs with the additional legacy income from 2022, and also use those gifts to cover funding gaps for vital investments in our Cattery and Wildlife facilities.

We are grateful beyond words to the wonderful and compassionate supporters below, who have enabled us to develop facilities fit for the future that help us help more animals better. We are ever mindful of our responsibility to make our legators and their families proud. Our deepest appreciation and gratitude goes to:

Mary Elizabeth Mackert
Evelyn Budd
Patricia Heath
Margaret Helen Nolan
Gordon Merritt
George Edward Spence
Jean Ann Squire
Heulwen Riley
Paul Anthony Leckie
Ruth Stott
Betty Lomas
Joyce Barratt
Marguerite Kent
Susan Elizabeth Cuthell
Margaret Mary Parr
Edwin Paul Rogers
Alexander Joseph Williams
Gwendoline Ware
Ivy Olive Carr

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Income from fundraising events was reduced by £20,000 this year as we chose to direct limited capacity into areas that achieve more funds with less resource input, and develop more sustainable fundraising methods. We do recognise the importance of connecting with our supporters through face to face events, and very much look forward to being able to increase the open days and community events in the near future.

Income from general donations resulting from demonstrating our impact and engaging with valued supporters has seen an increase by £50,000 this year, which is a significant gain from a £60,000 reduction last year. In the context of the cost-of-living crisis, and its disproportionate impact on many of our local communities, this indicates that we are taking the right approach.

Our charity shops continue to go from strength to strength, thanks to the consistently hard work of the shop managers, and their committed, loyal and passionate team of volunteers who arrive every day with a determination to get every penny possible to transform the lives of the animals. The shops are a hub and focus of communication in the local communities they serve, with many customers returning year after year and becoming part of the Freshfields wider community. The shops ensure that we increase our reach to represent the plight of vulnerable animals in the North West and Wales. We take additional pride in this approach as it is environmentally sound to recycle and repurpose goods, and it is of enormous value to people who are struggling with the cost of living.

Community Fundraising and Partnerships

Our most dedicated supporters once again kick started our Hope for the Hopeless End of Year Appeal, making it our most successful appeal to date, in a crucial year when gifts in will donations were low. Our endless gratitude goes to them and everyone who gave money to rescue animals in these challenging personal times.

In August 2023 Morecrofts Solicitors LLP celebrated 2 years of support raising £10,800 for Freshfields with a visit to the rescue centre. Between us, we have been able to support people in crisis, and the knock-on effect to their pets. What a fantastic local business and great bunch.

Thank you to every single one of our community rescue team, taking personal action to raise lifesaving funds. These include the Lady Captain of Deanwood Golf Club, Vicki Handley, with her Charity Putting Challenge and sponsored events raising £3,360, and the continued annual support from Fitsteppers Charity Danceathon event raising £850.

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.

Trust Funding: We have achieved £50,000 in grants from trusts, foundations and funders as we demonstrate what we can achieve with their support. We are especially thankful to these organisations who have the insight and understanding that our work supports actions which address the injustices and suffering of animals, largely as a result of human actions, when 99% of other funding organisations still choose people as their sole beneficiaries. This needs to change, until then we are grateful for every organisation and individual who steps up to help.

Paul O'Grady Fund.

We were deeply honoured to learn that Paul's family and representatives chose Freshfields as one of 5 community rescue centres to each receive £20,000 from Paul's legacy fundraiser via Battersea Cats and Dogs Home. We are planning to create a much-needed bespoke vet consult space besides our on-site surgery in Liverpool. We want to say a big Thank You to Paul and his family for entrusting this special purpose to us. We will ensure that Paul's legacy lives on, in the excellent medical treatments and loving care that will be provided in this new space.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Jean Sainsbury Animal Welfare Trust

We were delighted to receive £11,000 from the Jean Sainsbury Animal Welfare Trust, as part of their 40th Anniversary Awards Programme. The Trust gave discretionary awards to 10 charities that they have supported regularly over the past 40 years, and we want to say a big Thank You for this special seal of approval. The funds were used to develop our ability to rehome more cats more quickly, in our new, fully equipped Cattery facility.

Our Director Emma Jensen said:

‘The Jean Sainsbury Animal Welfare Trust have been a staunch supporter of the animals at Freshfields for over 12 years. You have had the vision to identify the core issues, backed up with the practical support to help us be there for animals in desperate need. You have saved the lives and transformed the future for hundreds of abandoned, abused and neglected animals, who are alive and thriving, thanks to the Trust’.

We would like to thank the Rose Animal Welfare Trust for their kind donation of £5000 for medical care costs, helping us to ensure that the animals get the care they need.

The Animal Defence Trust awarded £1500 to help us to upgrade our Hedgehog Hospital, providing a warm, safe, secure space in which our sick and injured hogs can recover and gain the weight they need to survive another hard winter.



The Hemby Trust awarded £1000 towards the upgraded bird enclosures. After the temporary drop due to the pandemic and to the outbreak of Avian Flu last year, the numbers of birds needing our care rose again in 2023. The new caging units provide safe, clean accommodation facilities for our birds, whilst we monitor their health and carry out their rehabilitation plans.

The Tesco Community Grants Programme supported us with £1,500 for dog enrichment items, such as puzzles, games, toys, Licki Mats and calming toys. It is vital that dogs who are anxious or have been ill-treated are gently encouraged to play and enjoy games and interactions with humans, and these enrichment toys and treats allow our rescue dogs the simple pleasures they so deserve.

We are deeply grateful to the following Trusts and Foundations for their support with veterinary costs and general purposes:

Pet Plan Charitable Trust
Alice Noakes Memorial Fund
Blakemore Foundation
Doreen Greenlees Discretionary Will Trust
Mrs D M France-Hayhurst Charitable Trust
Mayor of Sefton Charity Fund
Sylvanus Charitable Trust
Walker 597 Animal Trust

Castanea Trust
Lockett Trust
The Charity of Stella Symons
Anthony and Deirdre Montagu Trust
Baker Family Charitable Trust
Robert and Evelyn Maud Hall Trust
William Dean Countryside Trust

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Sustainability

Expenditure this year was £1,411,208 compared to £1,386,959 the previous year. We are still subject to the impact of the following factors:

National Minimum Wage increase. We wholeheartedly support this for our deserving and hard-working staff, who sacrifice their personal gain, and needs, to their commitment to preventing animal suffering. We also recognise that this does place extra pressure to increase our income.

Brexit impact on vet medicine increases which are chiefly sourced from Europe. We continue to experience difficulties with supply shortages and cost increases. Wholesale vet-advised foods coming from Europe combine to increase this area of expense here by 40%. As veterinary care costs are our most substantial expense after staff, this presents a significant additional pressure.

The continued increase in utility costs We are pleased to report that despite cost increases in multiple areas, we are achieving 70p in every pound going directly to the care of the animals. This compares favourably with 69p last year, 65p the year before and a historical average of 68p, after all fundraising and management costs have been covered. Our direct care and support cost ratio is on par with other charities who take a responsible view to ensuring we can protect, sustain and grow what we have achieved to date.

We are committed to making the most of every penny, in the way that our supporters would expect.

Reserves policy: 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 £1,447,114 of which £713,348 is reflected in tangible fixed assets. This has taken us within our reserve target to £733,766 due to strategic investments.

STRATEGIC AIM - RESPOND

We never lose sight of why we do this work. Everything we do is in pursuit of our goal to meet the needs of as many animals as possible.

In 2023, we were able to provide direct care via admittance into our rescues for a total of 1067 animals. We recognised that animal intake to our site would reduce for a year whilst we made important improvements to make us future-fit in our Wildlife, Small Animals and Cattery Units.

Farm animals lived their lives free from fear at Freshfields, as they have done since our beginnings. They remained with us for the first part of the year as we halted further intake in preparation for their move to the green pastures at our Wales centre over the summer. We retained some chickens in Liverpool and welcomed our much-loved and legendary sheep, pigs and ducks into the welcoming arms and expert care of the Welsh team. This went incredibly smoothly and successfully, much to our relief and with enormous thanks for the persistence and dedication of all involved in the move,

Wildlife and Small Animals Unit– We are delighted to have rebuilt and improved the largest section of the unit for better use of space, improved ventilation and light. This took nine months and we had to accept that the numbers of animals we could help would reduce during this time but would have substantial long-term benefits for small animals and wildlife in the future.

Avian flu meant we were unable to take water birds for a large part of the year. Despite these challenges, the commitment of the staff and volunteers saw them overcome any obstacles that were put in front of them. They admitted over 500 wild and small animals this year.

The staggering rise in pet relinquishments is keenly felt in our Small Animals Unit. Requests to take in unwanted small animals continues to outstrip our capacity to take them in, and we do our utmost to help them, sometimes co-ordinating with other rescue centres to help to find them a rescue space.

Until we can effect significant change in the public's habits, we need to double the size of the current unit to address this issue. We have upgraded the quality of the current facilities to provide the best possible environment for the rabbits, domestic birds, ferrets, Guinea pigs, hamsters and terrapins we care for each year.

FRESHFIELDS ANIMAL RESCUE

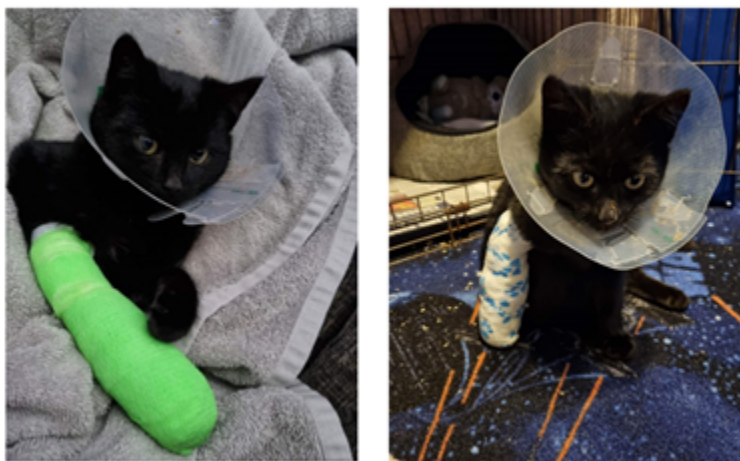
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Liverpool Cattery had a substantial rebuild and development, to the absolute delight of the Cattery team and everyone at the rescue. We were unable to admit during and prior to the work but still managed to keep rescuing the most urgent cases with the other blocks and the help of our fantastic foster carers. We look forward to reporting our bounce back next year.

MARCUS'S STORY

Marcus came in to Freshfields at 2 months old. His mum was a feral/farm cat that a kind lady had been feeding.



We noticed that Marcus had a severe injury to the inside of his front right leg. He was taken to the vets that day and the wound was debrided, cleaned and dressed, with Marcus under anaesthetic.

For the next 4 weeks we took him to the vets twice a week, for wound cleaning and dressing changes and to enable the vet to monitor Marcus's progress. After 4 weeks the vet was very pleased with his condition; he was discharged as the wound had completely healed and Marcus's health was even better than the vet had hoped for.

The cost of all this treatment came in at just under £1000.

Marcus made a full recovery, and after neutering and vaccinations, he has now found a wonderful loving home!

His new family tell us that he has become a playful, loving family pet, with a great personality and very affectionate nature. They tell us that he has brought much joy into their lives.

From frightened and alone to a beloved and cherished pet – it's amazing how, working together, we can transform the lives of abandoned, abused and neglected animals and give them a future full of love.

The Wales Cattery is well established and benefiting from a continuum of care for cats and kittens at all stages of their lives, from 1-day old newborns to 20 year old beloved semi-feral cats. Our maternity unit and incubator for vulnerable kittens helped save the lives of 2 one-day old kittens. They were brought in by a supporter who found them on waste ground in Anglesey.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Our friend had observed a heavily pregnant cat and been keeping an eye on her, and the next day she found the new-borns with no mum in sight. She brought them to us immediately. It was touch and go but they made it!

At the other end of the age spectrum is Dorothy. She was very nervous around people for a long time. She came in with her 5 kittens and had been living in the fields nearby. When Covid hit, and the rescue centre was closed to visitors, Dorothy decided that humans weren't so bad after all. She began to come into the office and rub around the staff's legs, and eventually began enjoying gentle pets, then a full-on fuss! We just couldn't believe the difference after all that time!



Today, Dorothy is very much Top Cat, and spends time happily interacting with the staff. We see her with her good friend Mari, enjoying exploring in the fields and basking in the sun.

The strong leadership, commitment and dedication embedded in our team has seen them consistently flourish with effective rehoming and excellent care. The team are supporting the Trap Neuter Release work of the local RSPCA branch, and making an important contribution by sourcing homes for semi-feral cats.

The Kennels team have been sorely tested this year. We faced the impact of the XL Bully type Ban and its impact on the rescue and the community. We diverted efforts and launched a major campaign to secure responsible forever homes for the potential XL bully 'type' dogs in our care, and followed up with specialist behavioural support to ensure their success. We are much relieved to be sent photos of them, having adventures on paddleboards and snuggled up with their new dog friends safe and sound.



We acted as a vital point of advice and guidance to desperate owners requiring help with the exemption process and its terms. We had an increase in calls for XL rescue that we couldn't help with and which was crushing for us all. We are seeing more dogs present with behavioural issues, and we have enlisted additional support for them with a Certified Clinic Animal Behaviourist which has been positive. Throughout, we have pushed on to keep rehoming and fulfilling our promise to change lives for the better for as many dogs as we possibly could.

FRESHFIELDS ANIMAL RESCUE

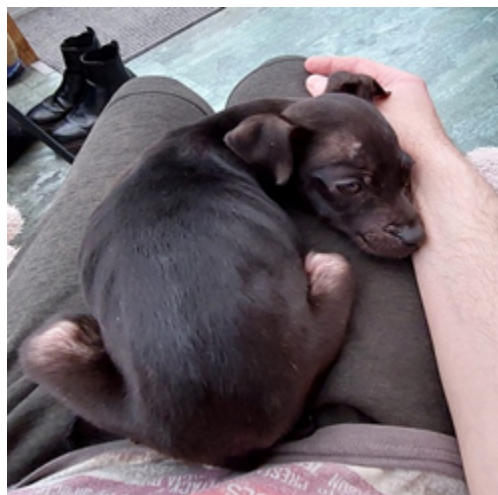
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

And the usual emergencies continued..

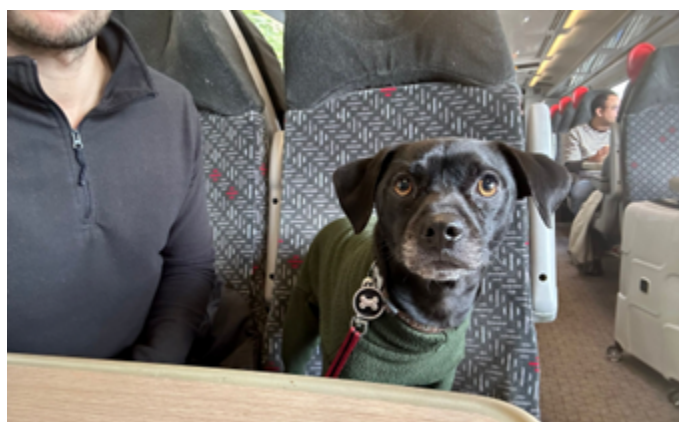
PUMPKIN'S STORY

Pumpkin arrived with us in 25th March 2023. He was abandoned in a pumpkin patch near to the Liverpool rescue centre. He was terrified and in very poor condition.



Pumpkin was taken into the rescue and warmed up, as he was shaking with cold and fear. Poor Pumpkin was in a really bad state. He was underweight, covered in scabs, and very nervous. He needed urgent medical treatment for his skin, and special vitamin supplements to help him to regain weight. Pumpkin was fortunate to spend the next 3 months recovering in a foster home, with James, our receptionist, with whom he created a really close bond. In this time Pumpkin started to really find his feet and personality.

With lots of love and gentle encouragement, Pumpkin gradually became less nervous around people, and began to slowly trust humans again. He was gently introduced to other people and animals, which set him up very well for his forever home. We are delighted to report that Pumpkin has now been adopted by his new family, Dany and Tom, and he has a big brother, Bruce, to show him the ropes and to share adventures with. He apparently loves going on the train and enjoys all the love and security of a forever loving home, after that frightening start.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Equine team have gained much better public awareness year on year since they adapted their promotion methods during Covid. A welcome impact! The boost in horses rehomed has been fantastic, and it's great to see the team's expertise recognised in the local and horse communities.

AXEL'S STORY

We never give up hope for finding a loving home for EVERY ONE of our animals, and that included Axel, a cheeky chap who was one of the first ponies to be rescued by our Wales centre. Found injured on Dartmoor, Axel was in poor health, but once safe and cared for at Freshfields, his personality began to shine through. Axel had been waiting over 10 years for his special someone to come along. It needed to be someone who could cope with Axel's hobbies, which include planning to get into mischief, getting into mischief, and enjoying being mischievous.



We were overjoyed for Axel when 2023 proved to be his year, and he trotted off to his forever home with Jenny, his new companion. It was an emotional day when we waved him goodbye, and we hear he is living his life to the full in his new home.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

STRATEGIC AIM - EXCEL

We continually evaluate our services to determine how we can help more animals and do it better. Some of our most significant standard improvements this year are:

New Cattery Accommodation - we are delighted to have addressed the gap in the 95% compliance from our Association of Dogs and Cats Homes Inspection last year... with the new Cattery facility! The entire intake and rehoming system runs more effectively due to operational review, staff training, equipment and materials for better infection control, faster treatment and vaccination times, better barriers, ventilation, heating, exercise space, choice and opportunity to express natural behaviours. The separate isolation and quarantine facility complements the main Unit and ensures that cats are cared for in the appropriate setting at every stage of their recovery and rehabilitation.



The Pets at Home Foundation got the project off the ground with a generous award of £ 49,740, which was then matched by our incredible supporters Gift in Wills which made the project possible.

Our Unit Head has benefitted hugely from training at Battersea Dogs and Cats Home Academy, and has shared the knowledge she has gained to upskill the rest of the team. The staff are clearly re-energised, working in an environment that finally matches the high level of care and compassion they deliver, and the result is more cats and kittens helped better than ever.



The whole rescue community coming together to help rescue more animals better! Fantastic.

Poppy, our very first guest in the new Cattery

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Progress towards our National Equine Welfare Council (NEWC) membership – our equine team have been making the required adjustments and improvements to their operational policies and procedures in order to further our application of the NEWC. This is a nationally recognised and respected member body, which unifies the sector on quality standards around equine welfare. Membership of the NEWC will assure any horse owners of our excellent standards and enable us to share knowledge with others, build mutually beneficial partnerships and access new funding streams. We expect to achieve membership by next year and will join the 80 existing members in sharing our passion for the welfare of horses and ponies.

Farm Animals Move to Wales a Great Success – we have improved the health and wellbeing of the sheep, and particularly the pigs, with the decision to relocate them from our 3-acre Liverpool rescue to our 19 acre Welsh rescue. The luscious grazing land, the wide-open spaces for exercise and exploring, and the clean air of the beautiful Welsh countryside have given our beloved farm animals a new lease of life. They have all adapted exceptionally well, especially Jacob, our partially blind sheep who is supported by his mates Ned and Larry. They continue to be superstars, just a little slimmer and fitter.



Increased Veterinary treatments, consultations and surgery – we have been able to provide more consultations, surgery and routine vaccinations each week, with 2 part time vets and one part time vet nurse. The Unit Heads greatly appreciate the shared expertise of the team, the new opportunities to learn and the reduced requirements to transport animals to external vets, with all the costs and extra stress to the animals that this entails. We look forward to reporting on these improved outcomes for animal health in our next report.

Connecting Our Community



21 years ago, a community of animal advocates in North Wales was galvanized into action through the founding of the Welsh Rescue Centre. Since that day, there have been some incredible achievements and victories for the animals', thanks to the staff and volunteers, the supporters, funders and local communities that we are proud to serve.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We celebrated the sheer grit and determination, come rain or shine, and the compassion of the rescue team in North Wales community. We want to say a huge THANK YOU to everyone who stands up for the animals with courage and dedication. We want to say THANK YOU to everyone who has adopted, volunteered, donated and advocated on behalf of the hundreds of thousands of animals that have passed through our doors and had their lives transformed.

Looking back through our archives has been a revelation. In the past 21 years, we've achieved the following outcomes:

Animals We Have Helped	19,792
Medical and Veterinary Treatments	28,833
Microchips	7,158
Foster placements	2,428



The team even found some time to arrange a Community Open day to connect with our community rescue people and show them just how much of a difference they have made. We had the most joyous day, catching up with former residents and friends old and new. The wonderful people who gathered to share their stories about Freshfields, their passion for animals, and who took a tour and had fun at the Dog Show and stalls – we are always thankful that you are standing by our side. We are forever grateful to the wider rescue team, the community. Together we have much to be proud of, as many happy animals across the UK are safe and well right now.



FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We have an incredible rescue community – including YOU!

We are constantly encouraged and humbled by the thousands of truly wonderful people who connect with us every year to prevent suffering of animals in their area. Here are just a few:



Fitsteppers Danceathon



Morecrofts Solicitors – Charity Partnership



Steve and Jan -light show



Formby Squirrels chosen charity



Vera – long term supporter



Tile World new cattery donation



Sharyn – ambassador volunteer



Deanwood Golf Club – Charity of the Year



Pete & Laura adopters & donors



Margaret long term kennels vol



Philip & Lynda match funders



Pets at Home Chosen Charity event

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

LOOKING FORWARDS TO 2024 AND BEYOND

We continue to improve our Supporter Communication Systems so that we are better able to connect with the people who make this work possible and demonstrate our shared impact and value. This is fundamental to our aims to better connect and develop lasting relationships that will better serve the animals needs and recognise good people making a positive difference. We are making positive progress with this each year and will place more emphasis on it in the latter part of the 5 Year Plan.

Working Partnerships – We look to collaborate whenever we can see that we can achieve more together. As well as working with other rescues with whom we have long established relationship, our partnerships this year have included the RSPCA, Cats Protection, Morecrofts Solicitors LLP and Pets at Home.

Connecting with Volunteers - We are blessed to have the vital support of 131 volunteers who make it possible for us to take on the essential daily work in the rescues, shops and communities. They are some of our most powerful advocates for the animals.

Our volunteers help us in such a wide range of roles, from student placements, veterinary care, office work, maintenance, dog walking, cat companion, wildlife release, shop assisting, fostering, home checking, community ambassadors, educational talks, fundraising, IT support, media production, and of course board members.

We would greatly benefit from the support of a central Volunteer Coordinator, to recruit and support volunteers and to make sure that they are gaining the best experience we can give to them. We hope to progress this project next year.

We owe our gratitude and respect to every volunteer, whether they have been with us for 25 years or just a day or two. *We can't do it without you.*

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

With key responsibility for governing and directing the work of the organisation, the contribution of our Trustees has never been more important. Our 6 Volunteer Trustees ensure we deliver on our charitable purposes, comply with our ethics, and meet our legal obligations. They do so with vision, drive and a sense of duty. Combining knowledge of rescue management, behavioural training, veterinary services, finance, IT, legal and social work with a passion for the protection of wildlife, farmed and companion animals, the Board provides and oversight along with practical and moral support to the delivery teams.

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

J Young
D Nixon
A Armstrong
D Martin
D Cox
M Kermode

(Resigned 31 July 2023)

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of the Management Committee

The Trustees appoint members of the Executive and Management Teams as and when appropriate. Emma Jensen has been confirmed in the post of Director after an initial secondment last year. This year M Kermode stepped down from the Board to join as Operations Manager of the Liverpool rescue, bringing a wealth of knowledge and experience gained from multiple UK rescues and veterinary practices. We look forward to benefitting from her contribution to the management and development of our work.

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

We would like to thank all our Trustees for their commitment to protecting and upholding the ethics and principles of Freshfields Animal Rescue, for their care in safeguarding the assets and resources of the organisation, and for their contribution of skills and knowledge for the benefit of the animals.

Related parties

There are no related parties.

FRESHFIELDS ANIMAL RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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).

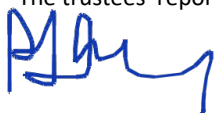
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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.

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



J Young

Chair of the Board of Trustees

Dated: 2 October 2024

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 2023 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 2023 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) 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.

Mitchell Charlesworth (Audit) Limited

29 October 2024

Accountants

Statutory Auditor

5 Temple Square
Temple Street
Liverpool
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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	701,990	89,784	791,774	1,123,805	13,708	1,137,513
Charitable activities	4	36,709	-	36,709	41,727	-	41,727
Other trading activities	5	411,262	-	411,262	388,612	-	388,612
Other income	6	9,981	-	9,981	12,068	-	12,068
Total income		1,159,942	89,784	1,249,726	1,566,212	13,708	1,579,920
Expenditure on:							
Raising funds	7	215,622	-	215,622	206,733	-	206,733
Charitable activities	8	1,164,540	30,371	1,194,911	1,147,591	29,086	1,176,677
Other		675	-	675	3,549	-	3,549
Total expenditure		1,380,837	30,371	1,411,208	1,357,873	29,086	1,386,959
Net (expenditure)/income for the year/							
Net movement in funds		(220,895)	59,413	(161,482)	208,339	(15,378)	192,961
Fund balances at 1 January 2023							
		1,668,009	190,298	1,858,307	1,459,670	205,676	1,665,346
Fund balances at 31 December 2023							
		1,447,114	249,711	1,696,825	1,668,009	190,298	1,858,307

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

All income and expenditure derives from continuing activities.

FRESHFIELDS ANIMAL RESCUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		713,348		575,430
Current assets					
Stocks	15	14,099		11,926	
Debtors	16	485,190		445,222	
Cash at bank and in hand		540,920		920,654	
		1,040,209		1,377,802	
Creditors: amounts falling due within one year	17	(56,732)		(94,925)	
Net current assets			983,477		1,282,877
Total assets less current liabilities			1,696,825		1,858,307
Income funds					
Restricted funds	19	249,711		190,298	
Unrestricted funds		1,447,114		1,668,009	
		1,696,825		1,858,307	

The financial statements were approved by the Trustees on 2 October 2024

J Young
Trustee

FRESHFIELDS ANIMAL RESCUE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	25		(186,164)		(66,267)
Investing activities					
Purchase of tangible fixed assets		(197,270)		(71,186)	
Proceeds from disposal of tangible fixed assets		3,700		-	
Net cash used in investing activities			(193,570)		(71,186)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(379,734)		(137,453)
Cash and cash equivalents at beginning of year			920,654		1,058,107
Cash and cash equivalents at end of year			540,920		920,654

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023

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	4% per annum
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

Freehold land is not depreciated.

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 at 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 2023

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 2023

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.

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	356,888	20,250	377,138	334,228	-	334,228
Legacies receivable	323,942	-	323,942	760,819	-	760,819
Grants receivable	21,160	69,534	90,694	28,758	13,708	42,466
	<u>701,990</u>	<u>89,784</u>	<u>791,774</u>	<u>1,123,805</u>	<u>13,708</u>	<u>1,137,513</u>

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	2023 £	2022 £
Adoptions	36,709	41,727

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Fundraising events	10,034	30,076
Shop income	401,228	358,536
Other trading activities	411,262	388,612

6 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	-	1,700
Commission	9,981	10,368
	9,981	12,068

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Purchases	3,113	8,062
Rent and rates	44,805	45,493
Light and heat	9,800	7,882
Other fundraising costs	13,673	6,196
Staff costs	29,564	42,870
Depreciation and impairment	243	324
Fundraising and publicity	101,198	110,827
<u>Trading costs</u>		
Staff costs	114,424	95,906
	215,622	206,733

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	745,753	769,117
Depreciation and impairment	54,732	52,020
Centre - restricted	7,749	7,558
Travel expenses	1,876	191
Grant spend	1,076	18,466
Vet fees	82,681	69,989
Animal food and care	29,887	36,065
Small equipment	4,142	5,730
Rates and water	1,154	48
Light and heat	56,482	44,860
Repairs and maintenance	25,596	16,244
Sundry expenses	4,962	4,507
Veterinary consumables	48,350	34,697
Hygiene and waste	22,921	22,016
Motor expenses	6,084	6,696
	<u>1,093,445</u>	<u>1,088,204</u>
Share of support costs (see note 9)	92,616	80,223
Share of governance costs (see note 9)	8,850	8,250
	<u>1,194,911</u>	<u>1,176,677</u>
Analysis by fund		
Unrestricted funds	1,164,540	1,147,591
Restricted funds	30,371	29,086
	<u>1,194,911</u>	<u>1,176,677</u>

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Insurance	26,013	-	26,013	16,646	-	16,646
Telephone	6,911	-	6,911	7,151	-	7,151
Postage and stationery	16,065	-	16,065	13,420	-	13,420
Bank charges	14,546	-	14,546	12,871	-	12,871
Computer expenses and consumables	5,325	-	5,325	4,654	-	4,654
Staff training	1,490	-	1,490	3,473	-	3,473
Legal and professional fees	22,266	-	22,266	22,008	-	22,008
Audit fees	-	8,850	8,850	-	8,250	8,250
	<u>92,616</u>	<u>8,850</u>	<u>101,466</u>	<u>80,223</u>	<u>8,250</u>	<u>88,473</u>
Analysed between						
Charitable activities	<u>92,616</u>	<u>8,850</u>	<u>101,466</u>	<u>80,223</u>	<u>8,250</u>	<u>88,473</u>

Governance costs includes payments to the auditors of £8,850 (2022- £8,250) for audit fees. Legal and professional fees include costs of £666 for accountancy support (2022 - £1,715).

10 Net movement in funds

	2023	2022
	£	£
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	8,850	8,250
Depreciation of owned tangible fixed assets	54,975	52,345
Loss on disposal of tangible fixed assets	<u>675</u>	<u>3,549</u>

11 Trustees

The total remuneration paid to a trustee was £nil (2022 £43,369). In addition pension contributions amounting to £nil (2022 £229) 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 2023, nor for the year ended 31 December 2022.

The total amount of employee benefits received by key management personnel is £163,652 (2022 £215,046). 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 2023

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	8	9
Fundraisers	7	10
Animal workers	34	31
Total	49	50

Employment costs	2023 £	2022 £
Wages and salaries	823,767	841,022
Social security costs	49,442	52,827
Other pension costs	16,532	14,044
	889,741	907,893

Termination payments totalling £nil (2022 £13,500) 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 2023

14 Tangible fixed assets

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 January 2023	170,968	674,802	163,929	2,004	50,159	1,061,862
Additions	-	165,813	4,278	-	27,179	197,270
Disposals	-	-	(9,150)	-	(12,655)	(21,805)
At 31 December 2023	170,968	840,615	159,057	2,004	64,683	1,237,327
Depreciation and impairment						
At 1 January 2023	62,326	274,766	119,598	877	28,867	486,434
Depreciation charged in the year	3,079	31,020	10,940	282	9,654	54,975
Eliminated in respect of disposals	-	-	(5,549)	-	(11,881)	(17,430)
At 31 December 2023	65,405	305,786	124,989	1,159	26,640	523,979
Carrying amount						
At 31 December 2023	105,563	534,829	34,068	845	38,043	713,348
At 31 December 2022	108,642	400,036	44,333	1,127	21,292	575,430

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Stocks

	2023 £	2022 £
Animal feed, consumables and veterinary supplies	14,099	11,926

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	12,447	6,182
Prepayments and accrued income	472,743	439,040
	485,190	445,222

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	12,039	13,022
Trade creditors	19,261	33,801
Other creditors	2,706	987
Accruals and deferred income	22,726	47,115
	56,732	94,925

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 £16,532 (2022 - £14,044).

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2022	Income	Expenditure	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£	£	£	£
Dog Sensory Garden	38,473	-	(8,138)	30,335	-	(8,138)	22,197
New ambulance appeal	5,861	-	(1,465)	4,396	-	(1,099)	3,297
On-site vet room	12,904	-	(2,377)	10,527	-	(2,377)	8,150
Wales Centre improvements	33,986	-	(1,545)	32,441	-	(1,545)	30,896
Frances Hayhurst	-	-	-	-	2,000	(2,000)	-
The Pet Plan Charitable Trust	3,370	-	(843)	2,527	-	(632)	1,895
The Jean Sainsbury Animal Welfare Trust	10,904	6,208	(2,726)	14,386	11,000	(2,485)	22,901
Doreen Greenlees Trust	4,800	-	(200)	4,600	-	(200)	4,400
Hill Dickinson Co-Operative Community Fund	12,084	-	(503)	11,581	-	(503)	11,078
Pets at Home Support Adoption for Pets	118	-	(30)	88	-	(22)	66
Pet Plan	-	-	-	-	49,740	(1,990)	47,750
Animal Defence Trust	81,930	-	(3,414)	78,516	-	(3,414)	75,102
Battersea	-	-	-	-	3,000	(3,000)	-
William Dean Trust	-	-	-	-	2,000	(2,000)	-
'Will Week'	-	-	-	-	20,000	-	20,000
Other	-	500	(500)	-	-	-	-
	48	-	(2)	46	-	(2)	44
	1,198	7,000	(7,343)	855	2,044	(964)	1,935
	<u>205,676</u>	<u>13,708</u>	<u>(29,086)</u>	<u>190,298</u>	<u>89,784</u>	<u>(30,371)</u>	<u>249,711</u>

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

(Continued)

Dog Sensory Garden donation

One of the charity's 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.

Wales Centre improvements

The Billy Meade Trust donated £50,000 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; further sums of £6,208 and £11,000 were provided for the construction of a new cattery unit, including cattery maternity pens.

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.

Hill Dickinson

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

Support Adoption for Pets

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

'Will Week'

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

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

(Continued)

Frances Hayhurst

A grant of £2,000 was received for the provision of preventative medication for dogs and the payment of other veterinary fees.

Pets at Home

The Pets Foundation provided a grant of £49,740 towards the upgrading of the cattery unit at the Liverpool premises.

Pet Plan

A grant of £3,000 was received towards the cost of dog neutering and other veterinary fees.

Animal Defence Trust

A grant of £2,000 was received for animal welfare expenditure.

Battersea

A Paul O'Grady legacy donation of £20,000 was received for the upgrading of the vet room at the Liverpool premises.

Other

The other restricted funds comprise £855 received from the Co-Op Community Trust for the refurbishment of kennel blocks; a donation of £250 from The Gallimore Trust for dog neutering and other veterinary fees; a grant of £500 received from The William Dean Trust for veterinary bills for wildlife; and a miscellaneous grant of £1,294 received from the Henby Charity Trust.

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	485,178	228,170	713,348	391,340	184,090	575,430
Current assets/(liabilities)	962,184	21,293	983,477	1,276,669	6,208	1,282,877
	<u>1,447,362</u>	<u>249,463</u>	<u>1,696,825</u>	<u>1,668,009</u>	<u>190,298</u>	<u>1,858,307</u>

FRESHFIELDS ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

	2023 £	2022 £
Within one year	44,459	35,887
Between two and five years	22,000	34,500
	<u>66,459</u>	<u>70,387</u>

22 Capital commitments

As at 31 December 2023 the entity had no capital commitments, being contracted for but not provided in the financial statements.

23 Related party transactions

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

During the year the charity paid trustees insurance amounting to £896 (2022: £896).

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.

25 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(161,482)	192,961
Adjustments for:		
Loss on disposal of tangible fixed assets	675	3,549
Depreciation and impairment of tangible fixed assets	54,975	52,344
Movements in working capital:		
(Increase)/decrease in stocks	(2,170)	4,958
(Increase) in debtors	(39,969)	(326,565)
(Decrease)/increase in creditors	(38,193)	6,486
Cash absorbed by operations	<u>(186,164)</u>	<u>(66,267)</u>

26 Analysis of changes in net funds

The charity had no debt during the year.