



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st May, 2020 to 30th April, 2021

Charity name: Animal Care Trust

Charity registration number: 1163828

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Animal Care Trust rescues, rehabilitates, and rehomes or provides life-long species-appropriate care to animals in dire need of help. We build sanctuaries and rescue centres and create local animal-welfare associations in Taiwan. Animal Care Trust brings awareness to animal-welfare issues in Taiwan and has worked with government Animal Protection and local animal charities to end the use of leg-hold traps and wire snares, which maim thousands of animals annually.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In all of the charity's work the trustees have been mindful of the need to fulfil the charity's charitable purposes and to work for the public benefit. They believe that this has been the case and that the activities represented by the summary above and in the report that follows demonstrate both the ways in which Animal Care Trust has fulfilled its purposes of promoting the humane treatment of animals and that this has been undertaken in a way that is demonstrably for the public benefit.
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Achievements and Performance

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

In the year ending 30th April, 2021, ACT rescued or directly assisted a total of 181 animals, comprising 131 dogs and puppies, 47 cats and kittens, 2 birds, and a squirrel. Thanks to taking on a new rehoming manager late in the year, we had a better year for adoptions and fostering: 33 cats and kittens were adopted, 29 dogs and puppies were adopted, and we fostered out 16 cats, 34 dogs, one chicken, one flying squirrel, and a red-bellied squirrel. Twelve animals were reclaimed by their owners: one cat and 11 dogs.

ACT created another dog sanctuary to help provide quality care to our now 197 dogs. Named ARK 3, it's conveniently located just across the lane from one of our existing sanctuaries, ARK 1. The Cats' Cradle, our cat house that acts as rescue centre, sanctuary, and rehoming centre, now houses 51 rescued cats. In long-term foster homes, ACT now has a total of 15 cats, 17 dogs, a chicken, a pigeon, a squirrel, and a flying squirrel.

With the addition of a new animal-rescue manager, a bookkeeper, an advertising manager, and a rehoming manager, ACT now has a staff of 18 full-timers and 2 part-timers.

Thanks to a very generous donor, ACT now has a brand-new minibus that runs almost every day taking animals to and from the vets in Taipei, 45 minutes away, and sometimes transporting guests to our now four animal sites.

Very importantly, thanks to a number of tech surveillance equipment we have been able to purchase and a better understanding of how illegal hunters in Taiwan operate, ACT has been able to catch two poachers on video camera putting down snares. One has already been prosecuted and put out of business, and we are currently trying to identify the second. Thanks to stopping the first poacher, who had been very prolific in his use of illegal traps and snares over the previous ten years, we anticipate saving more than 25 dogs from losing a limb to these cruel devices next winter hunting season, and countless wild animals spared the horrific suffering and death that befalls them when they accidentally step on one of these cruel devices.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	While ACT still continues to invest every penny raised into transforming the lives of suffering animals in Taiwan and thus does not yet have funds in savings, we also have no debts. Our donations are increasing steadily, as is the number of recurring gifts we are now receiving. We are hopeful that next year will see a significant increase donations and thus animals saved from pain and danger.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity does not yet hold significant reserves, with any money held being earmarked for its immediate charitable work or administration.
Amount of reserves held	Para 1.22	None.
Reasons for holding zero reserves	Para 1.22	All funds raised by the charity are put to work funding the Taiwan operations, to conduct rescue, care, and rehoming of animals in need.
Details of fund materially in deficit	Para 1.24	None.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None.

Structure, Governance and Management

Description of charity's		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Currently appointed by founder

Additional information

Relationship with any related parties	Para 1.51	The charity continues to support and work closely with ACT for Animals, the national Taiwan nonprofit it set up to perform the charities mission.
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Reference and Administrative details

Charity name	Animal Care Trust
Other name the charity uses	ACT
Registered charity number	1163828
Charity's principal address	% Axis Cloud Accounting The Marlowe Innovation Centre Marlowe Way Ramsgate Kent CT12 6FA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Leigh Kedwell	Chair	From 19/11/2019	
2	Angela Thrift		From 19/11/2019	
3	Michelle Hawes		From 19/11/2019	

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a currently

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

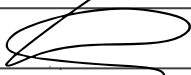
None

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Leigh David Kedwell

Position (eg
Secretary, Chair, etc)

Chair

Date

21st February, 2022

Charity registration number: 1163828

Animal Care Trust

Annual Report and Financial Statements
for the Year Ended 30 April 2021

Animal Care Trust

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Animal Care Trust

Reference and Administrative Details

Trustees	Mr L D Kedwell
	Ms M Hawes
	Ms A Thrift
Charity Registration Number	1163828
Principal Office	The Marlowe Innovation Centre
	Marlowe Way
	Ramsgate
	Kent
Independent Examiner	CT12 6FA
	Beresfords
	Chartered Certified Accountants
	1-2 Rhodium Point
	Spindle Close
	Hawkinge
	Folkestone
	Kent
	CT18 7TQ

Animal Care Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2021.

Objectives and activities

Objects and aims

To promote humane behaviour towards animals by providing appropriate care, protection, treatment & security for animals which are in need of care & attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Animal Care Trust rescues, rehabilitates and rehomes or provides life long species appropriate care to animals in dire need of help. We build sanctuaries and rescue centres and create local animal welfare associations in Taiwan. Animal Care Trust brings awareness to animal welfare issues in Taiwan and has worked with government animal protection and local animal charities to end the use of leg hold traps and wire snares which maim thousands of animals annually.

Public benefit

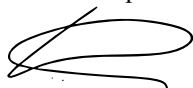
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is governed by constitution dated 5th October 2015. The charity is a Charitable Incorporated Organisation.

The annual report was approved by the trustees of the charity on^{4/2/23} and signed on its behalf by:



.....
Mr L D Kedwell
Trustee

Animal Care Trust

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 period. 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on^{4/2/23} and signed on its behalf by:



.....

Mr L D Kedwell
Trustee

Animal Care Trust

Independent Examiner's Report to the trustees of Animal Care Trust

I report to the trustees on my examination of the accounts of Animal Care Trust for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity trustees of Animal Care Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Animal Care Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Animal Care Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:.....

Animal Care Trust

Statement of Financial Activities for the Year Ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		26,851	3,000	29,851
Total income		26,851	3,000	29,851
Expenditure on:				
Charitable activities		(23,705)	-	(23,705)
Other expenditure	6	(393)	(492)	(885)
Total expenditure		(24,098)	(492)	(24,590)
Net income		2,753	2,508	5,261
Net movement in funds		2,753	2,508	5,261
Reconciliation of funds				
Total funds brought forward		18,219	-	18,219
Total funds carried forward	16	20,972	2,508	23,480
	Note		Unrestricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies			19,082	19,082
Other income			585	585
Total income			19,667	19,667
Expenditure on:				
Raising funds			(418)	(418)
Charitable activities			(1,030)	(1,030)
Total expenditure			(1,448)	(1,448)
Net income			18,219	18,219
Net movement in funds			18,219	18,219
Reconciliation of funds				
Total funds carried forward	16		18,219	18,219

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 16.

Animal Care Trust
(Registration number: 1163828)
Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	6,170	-
Current assets			
Debtors	13	18,124	18,776
Cash at bank and in hand	14	<u>267</u>	<u>224</u>
		18,391	19,000
Creditors: Amounts falling due within one year	15	<u>(1,081)</u>	<u>(781)</u>
Net current assets		<u>17,310</u>	<u>18,219</u>
Net assets		<u><u>23,480</u></u>	<u><u>18,219</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		2,508	-
Unrestricted income funds			
Unrestricted funds		<u>20,972</u>	<u>18,219</u>
Total funds	16	<u><u>23,480</u></u>	<u><u>18,219</u></u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr L D Kedwell
Trustee

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Care Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	26,851	-	26,851	19,082
Grants, including capital grants;				
Grants from other charities	-	3,000	3,000	-
	<u>26,851</u>	<u>3,000</u>	<u>29,851</u>	<u>19,082</u>

3 Other income

	Total 2021 £	Total 2020 £
Other income	<u>-</u>	<u>585</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total 2021 £	Total 2020 £
Costs of generating donations		<u>-</u>	<u>418</u>
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Allocated support costs		23,405	23,405	250
Governance costs		300	300	780
		<u>23,705</u>	<u>23,705</u>	<u>1,030</u>

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021 (continued)

6 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Depreciation, amortisation and other similar costs		393	492	885
		<u>393</u>	<u>492</u>	<u>885</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent Examiner's remuneration	300	300	780
	<u>600</u>	<u>600</u>	<u>1,560</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £
Depreciation of fixed assets	<u>885</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr L D Kedwell

£7,054 (2020: £Nil) of expenses were reimbursed to Mr L D Kedwell during the year.

Mr Kedwell purchased a drone and a drop net for the charity and was reimbursed during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021 (continued)

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	300	780

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Equipment £	Total £
Cost		
Additions	7,054	7,054
At 30 April 2021	7,054	7,054
Depreciation		
Charge for the year	884	884
At 30 April 2021	884	884
Net book value		
At 30 April 2021	6,170	6,170

13 Debtors

	2021 £	2020 £
Other debtors	18,124	18,776

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	267	224

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,081	781

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2021 (continued)

16 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds				
General	18,219	26,851	(24,098)	20,972
Restricted funds	<u>-</u>	<u>3,000</u>	<u>(492)</u>	<u>2,508</u>
Total funds	<u>18,219</u>	<u>29,851</u>	<u>(24,590)</u>	<u>23,480</u>
		Incoming resources £	Resources expended £	Balance at 30 April 2020 £
Unrestricted funds				
General		<u>19,667</u>	<u>(1,448)</u>	<u>18,219</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2021 £
Tangible fixed assets	3,662	2,508	6,170
Current assets	18,391	-	18,391
Current liabilities	<u>(1,081)</u>	<u>-</u>	<u>(1,081)</u>
Total net assets	<u>20,972</u>	<u>2,508</u>	<u>23,480</u>
		Unrestricted funds General £	Total funds at 30 April 2020 £
Current assets		19,000	19,000
Current liabilities		<u>(781)</u>	<u>(781)</u>
Total net assets		<u>18,219</u>	<u>18,219</u>