

Charity registration number: 1163828

Animal Care Trust

Annual Report and Financial Statements
for the Year Ended 30 April 2022

Animal Care Trust
Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

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 2022.

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.

Achievements and performance

In the year ending 30th April, 2022, ACT rescued or directly assisted a total of 184 animals in dire need of help. This comprised 68 cats and kittens, 112 dogs and puppies, 3 birds, and 1 snake. Our rehoming figures failed to improve due to the loss of our rehoming manager: 41 cats and 28 dogs were adopted, and 35 cats and 29 dogs were fostered. Five dogs were reclaimed by their owners, and 4 dogs and 4 cats were returned to people who were caring for them in a safe environment. All 3 birds and the Snake were returned to the wild. One dog was transferred to another rescue shelter.

We quickly outgrew our dog sanctuary called The deN and were lucky to find a beautiful 3-acre property to move to. It's in a stunning location, with a small house, a nice-sized shallow pond, plenty of trees, and with a green mountain backdrop in the distance. Contracts were signed in December 2021 and construction began in early 2022. All the dogs from The deN were able to move in, along with a number of dogs from The ARKs, and still with plenty of space for new rescues coming in.

The Taiwan charity lost its rehoming manager but took on a few more animal carers, bringing the total number of full-time staff to 20.

Thanks to the arrest of the poacher we caught last year, no newly maimed dogs appeared in the area behind our dog sanctuaries—a great victory for the strays and wild animals in that area. Sadly, illegal traps and snares are still being used in other mountain areas of Taiwan, and ACT has been busy not just rescuing maimed animals but also trying to catch the culprits.

In May 2022, we bought our first dedicated rescue vehicle: a Ford Ranger pickup with a custom hood enclosing the flatbed. It means we can now fit in much more rescue equipment while also keeping the cabin clean and tidy for rescuers and other passengers, which also means a suitable space for a rescuer to sleep when performing an overnight or dawn rescue.

Animal Care Trust

Trustees' Report (continued)

Thanks to an aggressive marketing campaign, donations to the UK charity increased significantly from just under £30,000 last financial year to nearly £48,000 this year. This is largely due to investing in advertising and social-media management, which greatly increased the admin costs of the UK charity this year. This will improve as our publicity improves and more people join our mailing list, which costs very little compared to Facebook ads. The increase in admin costs may seem significant at 45.5 percent but are actually very good when seen against the donation income of both the UK charity and the Taiwan charity combined. ACT for Animals, our Taiwan charity, brings in about £650,000 per year with admin costs around 25 percent. When including income and costs of the UK charity, admin is still only 25.5 percent—a very healthy figure for an animal charity.

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 on2023/11/24..... 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 2023/11/24 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 2022.

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: 24th November 2023
.....

Animal Care Trust

Statement of Financial Activities for the Year Ended 30 April 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	47,768	-	47,768
Total income		47,768	-	47,768
Expenditure on:				
Charitable activities	3	(65,356)	-	(65,356)
Other expenditure	4	(811)	(600)	(1,411)
Total expenditure		(66,167)	(600)	(66,767)
Net expenditure		(18,399)	(600)	(18,999)
Net movement in funds		(18,399)	(600)	(18,999)
Reconciliation of funds				
Total funds brought forward		20,972	2,508	23,480
Total funds carried forward	14	2,573	1,908	4,481
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	26,851	3,000	29,851
Total income		26,851	3,000	29,851
Expenditure on:				
Charitable activities	3	(23,705)	-	(23,705)
Other expenditure	4	(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	14	20,972	2,508	23,480

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

The notes on pages 8 to 13 form an integral part of these financial statements.

Animal Care Trust
(Registration number: 1163828)
Balance Sheet as at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	4,759	6,170
Current assets			
Debtors	11	-	18,124
Cash at bank and in hand	12	322	267
		322	18,391
Creditors: Amounts falling due within one year	13	(600)	(1,081)
Net current (liabilities)/assets		(278)	17,310
Net assets		4,481	23,480
Funds of the charity:			
Restricted income funds			
Restricted funds		1,908	2,508
Unrestricted income funds			
Unrestricted funds		2,573	20,972
Total funds	14	4,481	23,480

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ...2023/11/24... 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 2022

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.

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.

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.

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

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:

Asset class	Depreciation method and rate
Equipment	5 years straight liine

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 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	44,639	44,639	26,851
Grants, including capital grants;			
Grants from other charities	3,129	3,129	3,000
	<u>47,768</u>	<u>47,768</u>	<u>29,851</u>

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Allocated support costs		65,056	65,056	23,405
Governance costs	5	300	300	300
		<u>65,356</u>	<u>65,356</u>	<u>23,705</u>

4 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs		811	600	1,411	885
		<u>811</u>	<u>600</u>	<u>1,411</u>	<u>885</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent Examiner's remuneration	300	300	300
	<u>600</u>	<u>600</u>	<u>600</u>

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	1,411	885

7 Trustees remuneration and expenses

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.

8 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	300	300

9 Taxation

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

10 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 May 2021	7,054	7,054
At 30 April 2022	7,054	7,054
Depreciation		
At 1 May 2021	884	884
Charge for the year	1,411	1,411
At 30 April 2022	2,295	2,295
Net book value		
At 30 April 2022	4,759	4,759
At 30 April 2021	6,170	6,170

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

11 Debtors

	2022 £	2021 £
Other debtors	-	18,124

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	322	267

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	600	1,081

14 Funds

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Unrestricted funds				
General	20,972	47,768	(66,167)	2,573
Restricted funds	2,508	-	(600)	1,908
Total funds	23,480	47,768	(66,767)	4,481
	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	-	3,000	(492)	2,508
Total funds	18,219	29,851	(24,590)	23,480

Animal Care Trust

Notes to the Financial Statements for the Year Ended 30 April 2022 (continued)

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2022 £
Tangible fixed assets	2,851	1,908	4,759
Current assets	322	-	322
Current liabilities	(600)	-	(600)
Total net assets	<u>2,573</u>	<u>1,908</u>	<u>4,481</u>
	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	(1,081)	-	(1,081)
Total net assets	<u>20,972</u>	<u>2,508</u>	<u>23,480</u>