

# **Jackson's Animal Rescue**

## **Unaudited Financial Statements**

**For the year ended**

**31 December 2021**

**STONEBRIDGE STEWART**

Chartered Accountants  
Orchard Chambers  
4 Rocky Lane  
Heswall  
Wirral  
CH60 0BY

# **Jackson's Animal Rescue**

## **Financial Statements**

**Year ended 31 December 2021**

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# Jackson's Animal Rescue

## Trustees' Annual Report

### Year ended 31 December 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

#### Reference and administrative details

**Registered charity name** Jackson's Animal Rescue

**Charity registration number** 1165330

**Principal office** Camfa Rheinallt Farm  
Padeswood Lake Road  
Padeswood  
Mold  
Clwyd  
CH7 4HZ

#### The trustees

Ms V Wright  
Ms E Flynn  
Mr R Lacey (Treasurer)  
Mrs G Lacey  
Mr M Sharp (Chair)  
Ms C Hynes (Chair)

Resigned 12 May 2022  
Appointed 12 May 2022

**Independent examiner** S G Lawrence FCA  
Orchard Chambers  
4 Rocky Lane  
Heswall  
Wirral  
CH60 0BY

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) – Foundation, registered under a Trust Deed dated 27 January 2016, as amended on 24 September 2020.

Regarding the appointment of trustees, apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The charity has a wide pool of volunteers and those interested in becoming trustees are encouraged to put themselves forward for consideration.



# Jackson's Animal Rescue

## Trustees' Annual Report

Year ended 31 December 2021

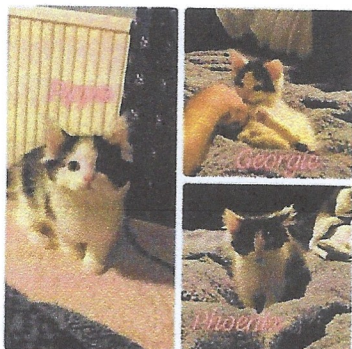
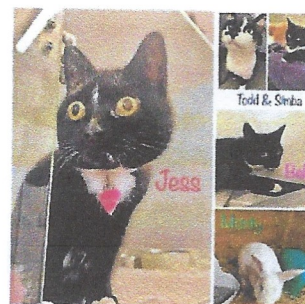
### Objectives and activities

The objectives of the charity as set out in its governing document are:

- To establish and maintain animal rescues, initially in Wirral and North Wales although the locations may move from time to time in accordance with operational requirements.
- To manage and run these rescues to find suitable new homes for animals which may be kept as pets and which may be abandoned. In the case of wild animals, to nurse them back to health and to release them back into a suitable location commensurate with their wellbeing. The rescues may also receive and care for farm animals.
- On occasions these rescues may not be in a position to care for specific species and will work with other charities with specialist expertise to ensure that the best interests of the animal (s) is the prime concern.
- To educate the community in the care of pets and of their behaviour and also to educate the community in the welfare of wild animals, especially endangered species.

### Achievements and performance

2021 was our first full year as Jackson's Animal Rescue and the first full year of our Jackson's Place site in North Wales, which we acquired in September 2020. And what a year it was. Whilst the back end of 2020 was all about opening our new domestic animal sanctuary, Jackson's Place, in North Wales and welcoming our first residents, 2021 was all about expansion! This is easily evidenced by the fact that we welcomed 1,798 residents of varying species during 2021, compared to 1,385 in 2020.



Firstly, although we successfully welcomed pigs and goats in 2020, we quickly realised that we would need to make substantial renovations in order to be able to welcome more standard domestic pets that were looking for new homes. We therefore spent the first 3 months working on opening our Cattery, with pens for 6 cats. These renovations included replacing cage doors for PVC and glass ones, new flooring and new heaters, so our residents would be spoiled appropriately whilst staying with us. These were snapped up within days of opening in March 2021 and have only ever been empty long enough to clean out for the next resident. The incredible levels of demand, and our waiting list have never reduced, meaning we will expand further in future as affordability allows, or as other

opportunities to buy/source new pens arise in future.



Knowing our feline residents were now being well taken care of, we next concentrated on rabbits. Although this wasn't necessarily in our initial plan for the site, we were led by the sheer volume of demand from the general public in this area. So during April we bought and built six purpose built cabins with heaters that are suitable for either rabbits or guinea pigs. Since building these, we have never had an empty cabin, even with many cabins holding bonded pairs, and again always have a waiting list for new residents.



# Jackson's Animal Rescue

## Trustees' Annual Report

### Year ended 31 December 2021

#### Achievements and performance (continued)

During May, as the weather improved, we started to focus more on our fields and grounds so we'd have additional land available to other field residents. This turned out to be a good idea, as we soon welcomed an additional 7 sheep, 2 goats, and 2 pigs, all of whom were due to be euthanised at the vets before we were fortunately able to step in. These new residents happily joined Rosie, Lilly and Eden as part of the new Field Gang.



#### OLIVE

Age: Approx 6 years old  
Likes: Being showered with the hose  
Dislikes: Sheep that steal food!

Olive arrived in May 2021 when her owner had to move and could no longer care for her and her sister. She's a Pot Belly cross Kune Kune and is closely bonded with her sister Petunia. She's a very friendly girl and she loves to be showered with the hose on hot days!

In August, we held our first Open Day at Jackson's Place and welcomed the public, whilst keeping the welfare of our residents in the forefront of our minds. This event was well attended and really helped spread awareness about our new site and all the new animals we are now able to help, as well as the wildlife, birds and small domestic pets that we were already looking after in our Larton site.

Unfortunately, during the August Bank Holiday weekend, we were contacted about a case of a cat and kittens that had been badly neglected and were in a terrible way. Despite having no space to take them in, we couldn't leave the poor cats in that situation, therefore had to think of another option and temporarily converted one of the old kennels that wasn't being used into a cattery pen to take care of the older cats, whilst volunteers hand-reared the youngest. Thankfully, most were able to recover and thrive, however unfortunately, the 2 youngest kittens were too badly neglected to survive, and we therefore opened a case with the RSPCA to try to prevent the same situation happening again.

So what about our original Wildlife Centre on the Wirral? Although much of our focus has been on our expansion into North Wales, we were also keen to ensure the great work we have undertaken rehabilitating wildlife on the Wirral and the surrounding areas over the last few years continued. With our CEO and founder now overseeing our new site in North Wales, our wonderful Wildlife Centre Manager and her team of dedicated volunteers oversaw the admission of 1507 animals throughout 2021. 813 of these were hedgehogs, 145 of which we were able to release during 2021, many others rang in the new year with us, waiting for warmer weather in the Spring of 22. We also saw animals such as owls, a sparrow hawk, bats, a fox and even roe deer come through our doors throughout the year.



We saw expansion here as well, with Hogs brought to us from as far as South Yorkshire, as we were the nearest RSPCA accredited centre. On this occasion, 4 of the 16 "male" hedgehogs we admitted ended up successfully giving birth in the centre! As well as extending our reach, we also increased our services provided to our hoggy friends and started providing Hydrotherapy to those hedgehogs brought in with bad legs, following advice from Vale Wildlife Hospital & Rehabilitation Centre and our local vet, to increase our chances of successful rehabilitation.

With Jackson's Animal Rescue as our namesake, the inimitable and ever-smiling Jackson, unfortunately passed away after a second battle with cancer. Although his passing was met with much sadness and grief, his legacy of rehoming domestic pets in need and rehabilitating wildlife will continue into 2022 and beyond.



#### EZEKIEL

Age: Approx 1 year old  
Likes: Head butting, cuddling with Eden  
Dislikes: Sharing Food

Ezekiel has been with us since March 2021, rescued after a "Goats as Therapy" business closed down. He was underweight and very much had an attitude! We had him castrated and he's now a firm favourite with the volunteers for his cheeky behaviour!



# Jackson's Animal Rescue

## Trustees' Annual Report

Year ended 31 December 2021

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### Financial review

As the charity's income has passed the £250,000 threshold, the presentation of the accounts has changed in nature to an accruals basis as required by the Charities Act 2011 and the Statement of Recommended Practice for Charities (Charities SORP (FRS102)) and so comparisons between this and previous years is not entirely straightforward. As the accounts are now much more detailed than previously, it does not seem worthwhile repeating information available elsewhere and the below comments only seek to provide some perspective to the figures.

In broad terms, total income increased to £266,992 from £172,682, an increase of a little over 54%. Expenditure also increased to £256,927 from £173,406 an increase of 48%. In fairness, it cannot be said that these figures indicate anything much more than the fact that spending has increased pretty much in line with the income.

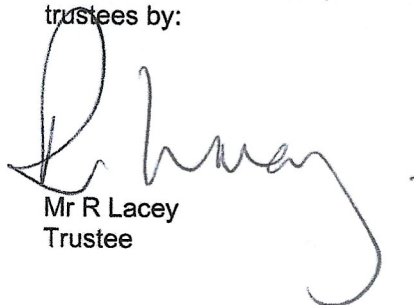
2021 was, like 2020, a year very significantly affected by the COVID pandemic, whereby a little under £46,000 of grant money was given by central government in the form of small business support. A further £3500 was received as part of the Kickstart Scheme in respect of employment support. Only £8000 of the total grant money received could realistically be said to have resulted from the normal operating efforts of the charity. A knock-on effect of passing the threshold of £250,000 is that the charity is now no longer eligible for funding from some sources, in particular, LUSH who have supported the charity on numerous occasions and to whom the Trustees would like to record their gratitude.

Our ability to fundraise at events such as fetes began to recover in the Summer but only slowly as events gradually began to find their feet.

In August, we opened a further shop in Wrexham to add to those in Birkenhead, Hoylake and Shotton and the intention is to explore possibilities for a shop in Mold in due course.

### Approval of trustees' report

The trustees' annual report was approved on 31 October 2022 and signed on behalf of the board of trustees by:



Mr R Lacey  
Trustee

## Jackson's Animal Rescue

### Independent Examiner's Report to the Trustees of Jackson's Animal Rescue

Year ended 31 December 2021

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I report to the trustees on my examination of the financial statements of Jackson's Animal Rescue ('the charity') for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

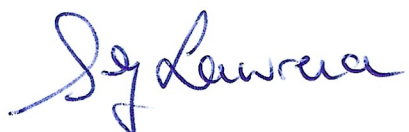
#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.



S G Lawrence FCA  
Independent Examiner

Orchard Chambers  
4 Rocky Lane  
Heswall  
Wirral  
CH60 0BY



**Jackson's Animal Rescue**  
**Statement of Financial Activities**  
**Year ended 31 December 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	119,504	119,504	64,132
Other trading activities	5	131,704	131,704	94,884
Other income	6	15,784	15,784	13,666
<b>Total income</b>		<u>266,992</u>	<u>266,992</u>	<u>172,682</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	1,392	1,392	275
Costs of other trading activities	8	80,904	80,904	44,750
Expenditure on charitable activities	9,10	165,522	165,522	122,660
Other expenditure	11	9,109	9,109	5,721
<b>Total expenditure</b>		<u>256,927</u>	<u>256,927</u>	<u>173,406</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>10,065</u>	<u>10,065</u>	<u>(724)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward as previously reported		33,114	33,114	27,279
Prior year adjustment		(9,365)	(9,365)	(2,806)
Total funds brought forward as restated		<u>23,749</u>	<u>23,749</u>	<u>24,473</u>
<b>Total funds carried forward</b>		<u>33,814</u>	<u>33,814</u>	<u>23,749</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

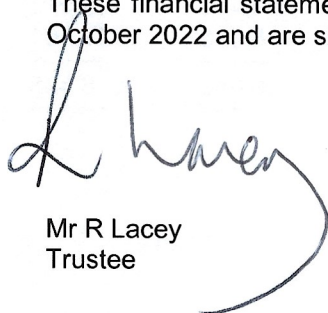
# Jackson's Animal Rescue

## Statement of Financial Position

31 December 2021

	Note	2021 £	2020 (restated) £
<b>Fixed assets</b>			
Tangible fixed assets	16	18,951	17,686
<b>Current assets</b>			
Cash at bank and in hand		19,042	8,588
<b>Creditors: amounts falling due within one year</b>	17	4,179	2,525
<b>Net current assets</b>		<u>14,863</u>	<u>6,063</u>
<b>Total assets less current liabilities</b>		<u>33,814</u>	<u>23,749</u>
<b>Net assets</b>		<u>33,814</u>	<u>23,749</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>33,814</u>	<u>23,749</u>
<b>Total charity funds</b>	19	<u>33,814</u>	<u>23,749</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2022 and are signed on behalf of the board by:



Mr R Lacey  
Trustee

**Jackson's Animal Rescue**  
**Statement of Cash Flows**  
**Year ended 31 December 2021**

	<b>2021</b>	<b>2020</b> <i>(restated)</i>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	10,065	(724)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,448	4,905
Accrued expenses	780	-
<i>Changes in:</i>		
Trade and other creditors	874	1,655
Cash generated from operations	<u>18,167</u>	<u>5,836</u>
Net cash from operating activities	<u>18,167</u>	<u>5,836</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(7,713)	(14,849)
Net cash used in investing activities	<u>(7,713)</u>	<u>(14,849)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	10,454	(9,013)
<b>Cash and cash equivalents at beginning of year</b>	<u>8,588</u>	<u>17,601</u>
<b>Cash and cash equivalents at end of year</b>	<u>19,042</u>	<u>8,588</u>



**Jackson's Animal Rescue**  
**Notes to the Financial Statements**  
**Year ended 31 December 2021**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is Camfa Rheinallt Farm, Padeswood Lake Road, Padeswood, Mold CH7 4HZ Wales.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Jackson's Animal Rescue

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# Jackson's Animal Rescue

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     20% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.



**Jackson's Animal Rescue**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 December 2021**

**3. Accounting policies (continued)**

**Financial instruments (continued)**

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Donations and legacies**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
<b>Donations</b>				
Collecting tins & bucket collections	2,550	2,550	1,601	1,601
Donations received	101,389	101,389	45,732	45,732
Gift Aid Tax reclaims	287	287	6,014	6,014
<b>Grants</b>				
Grants received	8,000	8,000	10,000	10,000
<b>Other donations and legacies</b>				
Adoption fees received	7,278	7,278	785	785
	<u>119,504</u>	<u>119,504</u>	<u>64,132</u>	<u>64,132</u>

# Jackson's Animal Rescue

## Notes to the Financial Statements (continued)

Year ended 31 December 2021

### 5. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Shop income	82,287	82,287	44,952	44,952
Pandemic support grants	49,417	49,417	49,932	49,932
	<u>131,704</u>	<u>131,704</u>	<u>94,884</u>	<u>94,884</u>

### 6. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Income from fundraising events	10,784	10,784	11,666	11,666
Rental income	5,000	5,000	2,000	2,000
	<u>15,784</u>	<u>15,784</u>	<u>13,666</u>	<u>13,666</u>

### 7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Costs of fundraising events	1,392	1,392	275	275

### 8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Shop costs - wages and salaries	45,417	45,417	26,247	26,247
Shop costs - employer's NIC	3,553	3,553	944	944
Shop costs - rent	20,521	20,521	14,090	14,090
Shop costs - rates & water	6,039	6,039	1,934	1,934
Shop costs - light & heat	5,301	5,301	1,535	1,535
Shop costs - other	73	73	—	—
	<u>80,904</u>	<u>80,904</u>	<u>44,750</u>	<u>44,750</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Care of animals	125,123	125,123	86,476	86,476
Support costs	40,399	40,399	36,184	36,184
	<u>165,522</u>	<u>165,522</u>	<u>122,660</u>	<u>122,660</u>

**Jackson's Animal Rescue**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2021**

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Care of animals	125,123	–	125,123	86,476
Governance costs	–	40,399	40,399	36,184
	<u>125,123</u>	<u>40,399</u>	<u>165,522</u>	<u>122,660</u>

**11. Other expenditure**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
Telephone, internet and stationery expenses	2,192	2,192	1,264	1,264
Printing and workwear expenses	2,293	2,293	1,167	1,167
General expenses	4,624	4,624	3,290	3,290
	<u>9,109</u>	<u>9,109</u>	<u>5,721</u>	<u>5,721</u>

**12. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020 (restated)
	£	£
Depreciation of tangible fixed assets	<u>6,448</u>	<u>4,905</u>

**13. Independent examination fees**

	2021	2020 (restated)
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	504	480
Other accountancy services	<u>1,026</u>	<u>390</u>
	<u>1,530</u>	<u>870</u>

**14. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020 (restated)
	£	£
Wages and salaries	100,726	66,628
Social security costs	7,174	3,766
Employer contributions to pension plans	<u>3,143</u>	<u>1,914</u>
	<u>111,043</u>	<u>72,308</u>



# Jackson's Animal Rescue

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 14. Staff costs *(continued)*

The average head count of employees during the year was 8 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - management	1	1
Number of staff - shop staff	4	2
Number of staff - charitable activities	3	2
	<u>8</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

### 16. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
At 1 January 2021 (as restated)	24,527
Additions	<u>7,713</u>
<b>At 31 December 2021</b>	<u>32,240</u>
<b>Depreciation</b>	
At 1 January 2021	6,841
Charge for the year	<u>6,448</u>
<b>At 31 December 2021</b>	<u>13,289</u>
<b>Carrying amount</b>	
<b>At 31 December 2021</b>	<u>18,951</u>
At 31 December 2020	<u>17,686</u>

### 17. Creditors: amounts falling due within one year

	2021 £	2020 <i>(restated)</i> £
Accruals and deferred income	1,650	870
Social security and other taxes	<u>2,529</u>	<u>1,655</u>
	<u>4,179</u>	<u>2,525</u>

# Jackson's Animal Rescue

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 18. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,143 (2020: £1,914).

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Prior year adjustments £	At 31 December 2021 £
General funds	<u>33,114</u>	<u>266,992</u>	<u>(256,927)</u>	<u>(9,365)</u>	<u>33,814</u>

	At 1 January 2020 £	Income £	Expenditure £	Prior year adjustments £	At 31 December 2020 £
General funds	<u>27,279</u>	<u>172,682</u>	<u>(173,406)</u>	<u>(2,806)</u>	<u>23,749</u>

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	18,951	18,951
Current assets	<u>14,863</u>	<u>14,863</u>
<b>Net assets</b>	<u>33,814</u>	<u>33,814</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	17,686	17,686
Current assets	<u>6,063</u>	<u>6,063</u>
<b>Net assets</b>	<u>23,749</u>	<u>23,749</u>