

Jackson's Animal Rescue

Unaudited Financial Statements

For the year ended

31 December 2022

GARDINER RUSSELL ACCOUNTING LIMITED

Chartered Accountants
1st Floor, 2 Castle Buildings,
147-149 Telegraph Road
Heswall
Wirral
CH60 7SE

Jackson's Animal Rescue

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

Jackson's Animal Rescue

Trustees' Annual Report

Year ended 31 December 2022

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

Reference and administrative details

Registered charity name Jackson's Animal Rescue

Charity registration number 1165330

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

The trustees

Ms V Wright
Ms E Flynn
Mr R Lacey (Treasurer)
Mrs G Lacey
Ms C Picton

Appointed 15 November 2022

Independent examiner Ben Russell FCA
Gardiner Russell Accounting Limited
1st Floor, 2 Castle Buildings
147-149 Telegraph Road
Heswall
Wirral
CH60 7SE

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 2022

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

2022 was another busy year for Jackson's Animal Rescue, with 1,398 admissions of various animals throughout the year. We continued to build on our previous work and much of our time during this year was spent renovating and improving our site in Padeswood so we could continue to support both domestic pets and wildlife throughout the North West and North Wales, whilst also increasing our infrastructure internally to ensure we have the staff and volunteers in place to keep up with demand following the lockdowns of 2020 and 2021.

We started strong in January when we were contacted about 16 guinea pigs, which were the result of an apparent accidental breeding situation that had got out of control. As is often the case, we didn't have available space, however our volunteers and staff onsite worked quickly with their usual pragmatic approach to find any available corner for them. The 5 females, one of which was definitely pregnant, and 11 males went straight to our vets for a check over and were soon tucked up (and split into males and females!) nice and warm with lots of toys and some yummy greens. Those poor little pigs will never have to make more pigs again!

It was a huge team effort to get them from the Wildlife Centre on The Wirral where they were taken, to Jackson's Place in Mold, sexed en route, enclosures set up, and off to the vets. Just one example of the work our amazing volunteers do.



Just a week later, we were made aware of another emergency, this time regarding bunnies in Caernarfon. Coming so soon after the 16 guinea pigs, we were really stretched for space. We had to convert our disused kennels into a temporary rabbit and guinea pig unit, while another team member drove the three hour round trip to collect the rabbits. What we discovered was the worst rescue case we have seen so far. A large Mum rabbit and four babies were shut into the lower part of a tiny two tier hutch only 3 feet long. Dad was shut in the top half, and a rabbit was roaming the floor of the shed. They had no light. The hutch was filthy, had no bedding and no hay. They were emaciated and soaked in urine. We got them straight back to Jackson's Place, and immediately to our vets.

Jackson's Animal Rescue

Trustees' Annual Report

Year ended 31 December 2022

These cases absolutely broke our hearts. The rabbits especially would not have survived even a few more days. These 2 admissions early in the year only helped cement our plans to expand the site as much as possible, as our waiting lists were already months long at this point, as they have been since we opened our site in North Wales.



In February, having realised that more animals require more volunteers to look after them, we built an office and volunteer room onsite using grants from Flintshire Council and the Tesco Groundworks Scheme. The building was assembled by volunteers and now gives our volunteers and staff onsite somewhere to congregate, take breaks and lunch and even allows us a training space for new staff and volunteers for times when the weather isn't so great. As well as recruiting for more volunteers, we also welcomed a new shift leader in Jackson's Place, Amy, who has been instrumental in helping our CEO with admissions, strategy and planning and even provided her the opportunity to take a holiday!

The waiting list for cats has been months long since we opened our site, so we then concentrated our efforts in this area. We were donated an 8 pen cattery and bought an old 3 pen cattery from rescues in other areas that were closing down. Again, our volunteers really stepped up and dismantled the units, helped transport them to our site in North Wales and reassembled them onsite. Thankfully, this work was all completed just before kitten season really kicked off in April and we haven't had an empty pen since.



Once we got a few minutes, we also improved the situation for our rabbits and guinea pigs by building a further 4 enclosures. Again, we still have huge waiting lists for all types of animals, so this is work we anticipate will continue for years to come.

We're not just working with domestic pets. We noticed an issue with feral cats, both onsite in North Wales and in the surrounding areas. As feral cats left unchecked only create more feral cats, we also started addressing this issue in 2022 and trapped, neutered and released 22 feral cats throughout the year.

In our Wildlife Centre in Frankby Stiles on The Wirral, our work with wildlife across the North West continued, with admissions from North Wales also being ferried over for rehabilitation, before being released back where they came from, conditions allowing. We saw some impressive numbers this year. We kept 103 hedgehogs safe and warm over winter, releasing them when the weather improved in the Spring. The Spring also brought the Hoglets! We saw 25 hoglets born in the Wildlife Centre during 2022, 20 of which were later successfully released. As rescue conditions can be so stressful for pregnant hedgehogs, we were overjoyed that so many hoglets were successfully reared and later released. At the height of summer we were caring for a massive 180 hedgehogs, as well as other wildlife from the surrounding areas.



We have also continued our efforts with educating the general public about the importance of working with local wildlife and the ways in which they can help reduce the decline in numbers, especially in the hedgehog population. With 58 talks throughout the year, more than one a week, we have reached a large section of society all the way from pre-schools and schools to residential homes and The University of the Third Age (U3A). We hope that this helps reduce the numbers of wildlife we see coming in to our site on The Wirral, as more are being cared for in the correct way and have better food and water sources available. We are also very grateful for any donations of supplies or funds we collect during these talks.

Jackson's Animal Rescue

Trustees' Annual Report

Year ended 31 December 2022

In September 2022 we made the difficult decision to close our original charity shop in Birkenhead. Whilst we appreciate all of our initial supporters and would've liked to keep the shop going, economic conditions in Birkenhead made it no longer such a profitable location and as such, we made the decision to move to a new premises, as our focus has to be raising funds so we can help as many animals as possible. Our new shop in Moreton wasn't too far away, and our shop manager from Birkenhead made the move to try to keep some continuity for our supporters.

As we said, our goal is still to reduce our waitlists and keep increasing our capacity and availability for local domestic pets and wildlife in need. 2022 was a busy year and we expect 2023 to be even busier. With the amazing staff and volunteers we have working with us, we look forward to meeting the challenge head on.

Financial review

In this financial year, there was an increase in total income of nearly 37% to £365,284 and represents a continuing trend of year on year increases in income. It cannot be ignored, however, that total expenditure increased by nearly 49% to £382,525, an increase of £125,598.

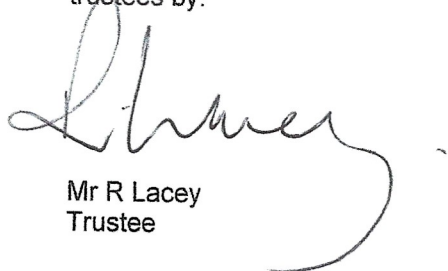
The principal sources of the increase are on vet bills to £58,688 from £24,215 and utilities £22,531 from £16,401. These are indicators of our dealing with a much greater number of animals than previously and, on occasion, being a rescue of last resort when other rescues have not been able to help. As a younger charity, we can sometimes be more flexible and reactive than some of the more established charities and we have, on a few occasions, managed to fashion temporary enclosures in some of our buildings for unexpected arrivals.

We accept that this has led to times when we have been a little stretched financially, but our loyal supporters have dug deep and responded to appeals. It was one such appeal in November 2021 that raised over £11,000 thereby causing an increase to the income for that year but the spending associated with that appeal largely took place just into the current financial year, skewing the comparative figures to some degree.

The increase in activity has led to a significant increase in money raised from adoptions from £7,278 to £28,426, although this will never reflect the costs incurred in vet treatment, spaying, etc to get the animals to that point.

It is recognised that the charity needs to increase its sources of income and the intention will be to open new shops as and when we identify suitable premises and to explore other opportunities.

The trustees' annual report was approved on 31 October 2023 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 2022

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 2022.

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.



Ben Russell FCA
Independent Examiner

First Floor, 2 Castle Buildings
147-149 Telegraph Road
Heswall
Wirral
CH60 7SE

31 October 2023

Jackson's Animal Rescue
Statement of Financial Activities
Year ended 31 December 2022

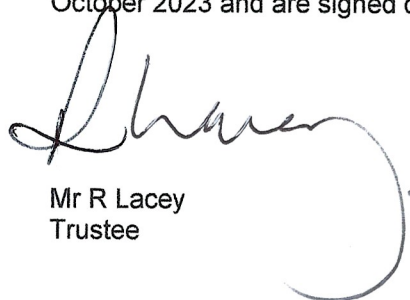
		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds £	£	£
Income and endowments				
Donations and legacies	4	206,173	206,173	119,504
Other trading activities	5	127,474	127,474	131,704
Other income	6	31,637	31,637	15,784
Total income		<u>365,284</u>	<u>365,284</u>	<u>266,992</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	1,037	1,037	1,392
Costs of other trading activities	8	140,300	140,300	80,904
Expenditure on charitable activities	9,10	233,965	233,965	165,522
Other expenditure	11	7,223	7,223	9,109
Total expenditure		<u>382,525</u>	<u>382,525</u>	<u>256,927</u>
Net (expenditure)/income and net movement in funds		<u>(17,241)</u>	<u>(17,241)</u>	<u>10,065</u>
Reconciliation of funds				
Total funds brought forward as previously reported		33,814	33,814	33,114
Prior year adjustment		—	—	(9,365)
Total funds brought forward as restated		<u>33,814</u>	<u>33,814</u>	<u>23,749</u>
Total funds carried forward		<u>16,573</u>	<u>(34,419)</u>	<u>33,814</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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	20,496	18,951
Current assets			
Cash at bank and in hand		3,186	19,042
Creditors: amounts falling due within one year	17	7,109	4,179
Net current liabilities		(3,923)	14,863
Total assets less current liabilities		16,573	33,814
Net assets		16,573	33,814
Funds of the charity			
Unrestricted funds		16,573	33,814
Total charity funds	19	16,573	33,814

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2023 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 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(17,241)	10,065
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,446	6,448
Accrued (income)/expenses	(120)	780
<i>Changes in:</i>		
Trade and other creditors	3,050	874
Cash generated from operations	(5,865)	18,167
Net cash (used in)/from operating activities	<u>(5,865)</u>	<u>18,167</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,991)	(7,713)
Net cash used in investing activities	<u>(9,991)</u>	<u>(7,713)</u>
Net (decrease)/increase in cash and cash equivalents	(15,856)	10,454
Cash and cash equivalents at beginning of year	<u>19,042</u>	<u>8,588</u>
Cash and cash equivalents at end of year	<u>3,186</u>	<u>19,042</u>

Jackson's Animal Rescue

Notes to the Financial Statements

Year ended 31 December 2022

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 2022

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 2022

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 2022

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Collecting tins & bucket collections	11,103	11,103	2,550	2,550
Donations received	124,581	124,581	101,389	101,389
Gift Aid Tax reclaims	11,387	11,387	287	287
Grants				
Grants received	30,676	30,676	8,000	8,000
Other donations and legacies				
Adoption fees received	28,426	28,426	7,278	7,278
	<u>206,173</u>	<u>206,173</u>	<u>119,504</u>	<u>119,504</u>

Jackson's Animal Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Shop income	127,474	127,474	82,287	82,287
Government grants received re pandemic support	—	—	49,417	49,417
	<u>127,474</u>	<u>127,474</u>	<u>131,704</u>	<u>131,704</u>

6. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from fundraising events	22,537	22,537	10,784	10,784
Rental income	9,100	9,100	5,000	5,000
	<u>31,637</u>	<u>31,637</u>	<u>15,784</u>	<u>15,784</u>

7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of fundraising events	<u>1,037</u>	<u>1,037</u>	<u>1,392</u>	<u>1,392</u>

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Shop costs - wages and salaries	78,348	78,348	45,417	45,417
Shop costs - employer's NIC	5,207	5,207	3,553	3,553
Shop costs - rent	35,717	35,717	20,521	20,521
Shop costs - rates & water	8,906	8,906	6,039	6,039
Shop costs - light & heat	10,623	10,623	5,301	5,301
Shop costs - other	1,499	1,499	73	73
	<u>140,300</u>	<u>140,300</u>	<u>80,904</u>	<u>80,904</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Care of animals	184,815	184,815	125,123	125,123
Support costs	49,150	49,150	40,399	40,399
	<u>233,965</u>	<u>233,965</u>	<u>165,522</u>	<u>165,522</u>

Jackson's Animal Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Care of animals	184,815	–	184,815	125,123
Governance costs	–	49,150	49,150	40,399
	<u>184,815</u>	<u>49,150</u>	<u>233,965</u>	<u>165,522</u>

11. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Telephone, internet and stationery expenses	2,265	2,265	2,192	2,192
Printing and workwear expenses	245	245	2,293	2,293
General expenses	4,713	4,713	4,624	4,624
	<u>7,223</u>	<u>7,223</u>	<u>9,109</u>	<u>9,109</u>

12. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>8,446</u>	<u>6,448</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	504
Other financial services	870	1,026
	<u>1,410</u>	<u>1,530</u>

14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	148,332	100,726
Social security costs	10,560	7,174
Employer contributions to pension plans	3,275	3,143
	<u>162,167</u>	<u>111,043</u>

Jackson's Animal Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

14. Staff costs *(continued)*

The average head count of employees during the year was Nil (2021: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - management	1	1
Number of staff - shop staff	4	4
Number of staff - charitable activities	5	3
	<u>10</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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 £
Cost	
At 1 January 2022	32,240
Additions	9,991
At 31 December 2022	<u>42,231</u>
Depreciation	
At 1 January 2022	13,289
Charge for the year	8,446
At 31 December 2022	<u>21,735</u>
Carrying amount	
At 31 December 2022	<u>20,496</u>
At 31 December 2021	<u>18,951</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,530	1,650
Social security and other taxes	5,579	2,529
	<u>7,109</u>	<u>4,179</u>

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 £3,275 (2021: £3,143).

Jackson's Animal Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Prior year adjustments	At 31 December 2022
	£	£	£	£	£
General funds	<u>33,814</u>	<u>365,284</u>	<u>(382,525)</u>	<u>—</u>	<u>16,573</u>

	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>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	20,496	20,496
Current assets	<u>3,186</u>	<u>3,186</u>
Net assets	<u>23,682</u>	<u>23,682</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	18,951	18,951
Current assets	<u>19,049</u>	<u>19,049</u>
Net assets	<u>38,000</u>	<u>38,000</u>

Jackson's Animal Rescue

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Jackson's Animal Rescue
Detailed Statement of Financial Activities
Year ended 31 December 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Collecting tins & bucket collections	11,103	2,550
Donations received	124,581	101,389
Gift Aid Tax reclaims	11,387	287
Grants received	30,676	8,000
Adoption fees received	28,426	7,278
	<u>206,173</u>	<u>119,504</u>
Other trading activities		
Shop income	127,474	82,287
Government grants received re pandemic support	–	49,417
	<u>127,474</u>	<u>131,704</u>
Other income		
Income from fundraising events	22,537	10,784
Rental income	9,100	5,000
	<u>31,637</u>	<u>15,784</u>
Total income	<u><u>365,284</u></u>	<u><u>266,992</u></u>

Jackson's Animal Rescue

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Expenditure		
Costs of raising donations and legacies		
Other office costs	1,037	1,392
Costs of other trading activities		
Wages and salaries	78,348	45,417
Employer's NIC	5,207	3,553
Rent	35,717	20,521
Rates and water	8,906	6,039
Light and heat	10,623	5,301
Other office costs	1,499	73
	<u>140,300</u>	<u>80,904</u>
Expenditure on charitable activities		
Purchases	13,982	8,886
Wages and salaries	69,984	55,309
Employer's NIC	5,353	3,621
Pension costs	3,275	3,143
Rent	23,600	22,733
Rates and water	2,165	2,115
Light and heat	2,393	2,439
Insurance	5,510	4,038
Other establishment	22,531	16,401
Motor vehicle expenses	6,522	5,264
Legal and professional fees	2,661	2,659
Other office costs	3,866	1,741
Depreciation	8,446	6,448
Vets fees and other medical expenses	58,688	24,215
Volunteers expenses	4,605	5,797
Fostering costs	384	713
	<u>233,965</u>	<u>165,522</u>
Other expenditure		
Telephone, internet and stationery expenses	2,265	2,192
Printing and workwear expenses	245	2,293
General expenses	4,713	4,624
	<u>7,223</u>	<u>9,109</u>
Total expenditure	<u>382,525</u>	<u>256,927</u>
Net (expenditure)/income	<u>(17,241)</u>	<u>10,065</u>

Jackson's Animal Rescue

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of fundraising events	<u>1,037</u>	<u>1,392</u>
	<u>1,037</u>	<u>1,392</u>
Costs of raising donations and legacies		
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Shop costs - wages and salaries	78,348	45,417
Shop costs - employer's NIC	5,207	3,553
Shop costs - rent	35,717	20,521
Shop costs - rates & water	8,906	6,039
Shop costs - light & heat	10,623	5,301
Shop costs - other	<u>1,499</u>	<u>73</u>
	<u>140,300</u>	<u>80,904</u>
	<u>140,300</u>	<u>80,904</u>
Costs of other trading activities		

Jackson's Animal Rescue

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
Care of animals		
<i>Activities undertaken directly</i>		
Food purchases	13,982	8,886
Gross wages and salaries	41,691	32,009
Employer's NIC	2,464	1,626
Premises rent	23,600	22,733
Business rates, water and waste removal	2,165	2,115
Lighting and heating	2,393	2,439
Refurbishment costs	22,531	16,401
Other expenses	3,866	1,741
Direct charitable activity 1 - depreciation	8,446	6,448
Vets fees and other medical costs	58,688	24,215
Volunteers expenses	4,605	5,797
Fostering costs	384	713
	<u>184,815</u>	<u>125,123</u>
Governance costs		
Gross wages and salaries	28,293	23,300
Employer's NIC	2,889	1,995
Pension costs	3,275	3,143
Insurance	5,510	4,038
Motor vehicle expenses	6,522	5,264
Accountancy fees	1,852	1,988
Legal and other professional fees	809	671
	<u>49,150</u>	<u>40,399</u>
Expenditure on charitable activities	<u><u>233,965</u></u>	<u><u>165,522</u></u>