

# Jackson's Animal Rescue

## Annual Report 2023



In recent times Jackson's Animal Rescue has been rescuing more and more animals each year and 2023 was no exception. We took in 1,657 animals, a number which grew to 1,965 once the pregnant cats and hedgehogs gave birth. As a result we had 308 animals born in our centers throughout the year. 263 of these were hedgehogs and 45 kittens.

With our rescue numbers ever increasing we took time analyzing why there are so many domestic pets that need rehoming, specifically in the cat population as these accounted for the majority of our domestic cases. Our research provided some interesting insights. There are a number of ways our residents find their way to us. Most of our cats arriving in 2023 were found as strays. They accounted for almost half of our residents over the year. The next reason was a change in the family's circumstances such as the death of an owner or companion, divorce, incompatibility with children or indeed with existing pets and of course the ever-increasing cost of living leading to the owners no longer being able to afford a pet. It appears 2023 was difficult for many pet owners. We also found a large number of people either had too many pets, or hadn't ensured their pets would get along when introducing a new member to the household thus leading to the surrender of one or more of their pets. We also received many new residents due to breeders surrendering the adult cats once they had outlived their usefulness which is obviously very upsetting. We were even asked to take in cats from other rescue centers. We ensure all new residents are treated with the love and care they deserve regardless of their story and we strive to place them into homes where that care will continue.



Often, previous circumstances mean that the initial costs of taking care of our new arrivals can be very high. One such case was Darcy who came to us in the first part of the year from another rescue. Unfortunately, Darcy had a prolapse and required complex surgery that cost £1,500 to fix. Thankfully this was a success and Darcy was rehomed with a loving family after we had incurred costs of £3,000 whilst she was in our care. Effie, another of our feline residents was surrendered to a vet due to the high costs of her various health issues such as heart disease, chronic rhinitis and sight problems. Her vet bills were in excess of £3,000 to cover the various tests and surgeries she required. Thankfully, one of the vets who helped look after her decided they couldn't let Effie get away, so she had a happy ending being adopted by someone who will be able to carry out further tests

as required. Poor Jorge, surrendered to us in February, required a number of diagnostic tests to understand why he was so poorly since joining us. This was another single case where vet bills ran to over £3,000 for scans and exploratory surgery to find the underlying issues. Our supporters dug deep for each of these cases, helping us raise the additional funds on top of our usual running and feeding costs to help Darcy, Effie and Jorge, and many others like them.



But it's not just about cats, we have many more residents in our care. Of the 346 domestic pets surrendered to us in 2023 fifty-five were rabbits. As an example, just a few days into the new year a concerned citizen at our Wirral site brought us 6 rabbits after they had been found left in a box in a local park. So, the year began with the job of raising the funds to neuter and vaccinate these rabbits whilst also creating emergency space for them as our rabbit enclosures were already full and we had a long waiting list. However, we do

anything we can to ensure we don't turn any emergency cases away, and this certainly was in that category. Fortunately, none of the female rabbits were pregnant and all were successfully rehomed following their neutering and vaccinations.



With all the additional residents we needed more space and capacity at our Padeswood site, Jackson's Place. Over the Easter weekend, we had earth diggers and machinery onsite and our hardworking volunteers gave up their bank holiday weekend to transform the site. The field drainage was fixed, which provided our farm animal residents more space, and better fences were constructed to keep everyone safe. The



car park was extended to allow more volunteers to park onsite and space was cleared and prepared for another cattery, which was donated to us by PAWS in Denbigh which then allowed us more capacity in this area also. This is just one example of the hard work undertaken by our volunteers throughout the year for which we are extremely grateful. During this busy weekend, we were also presented with a cheque for over £2000 by "Luke Gallagher Music" who had arranged and played a gig as a memorial to a friend and very generously donated all profits to our cause, humbling us all.



But what of our Wildlife? Our Wildlife Centre in Larton Liveries on the Wirral was incredibly busy throughout 2023. Unfortunately, many other hedgehog rescues on Wirral closed their doors during the year due to the ongoing and increasing financial burden. This was our busiest Autumn ever for hedgehogs with all remaining local rescues closed to new admissions. Some days we admitted 15 or more hedgehogs and we ourselves had to seriously consider stopping admissions. However, we made every effort to continue meaning we took in 1301 hedgehogs over the year. We also had a further 263 hoglets born whilst in our centre. Although many hogs were only brought to us when they were too ill for us to help them, we were able

to release 330 by the end of the year, with others staying with us over winter to await warmer weather for release in the spring. We also took in 9 wild rabbits and a wild hare!

Aside from our rescue sites, we also made changes to the ways in which we raise funds in an effort to make our income larger and more sustainable. Analysis of our charity shops showed the shop in Moreton unfortunately wasn't raising sufficient funds to be viable so we made the difficult decision to close this in November.

But on a far more positive note we decided to take a leap of faith and open a new Rescue Cat Café in Hoylake. Whilst this is a new venture for us, we feel sure that the residents of Wirral will appreciate the addition of a lovely new café and the ability to meet some of our younger, more sociable residents at the same time. We located and acquired a site towards the end of the year, and planning and renovations started in December for opening around Easter of 2024. We hope this will be a reliable revenue stream with sponsorships, functions and merchandise being planned to help boost income whilst at the same time helping to bring awareness to the coffee-drinking public.



As well as this new venture, we also continued with our tried and tested methods of raising funds such as hedgehog talks in schools and community groups, which both educate the local residents and help us raise funds. We also attended many local fairs and events with our trusted tombola and handmade crafts made by our volunteers which have again helped us to continue taking in so many domestic and wild residents.

Once again we feel very lucky to have been able to help so many animals over the last 12 months and will continue to look for ways to increase our capacity and decrease our wait times in the future as we have done this year. We would like to take this opportunity to thank all of our amazing volunteers, staff and supporters for providing their considerable time, effort and indeed money which has allowed us to continue increasing our efforts over the year and hopefully will enable us to rescue, rehabilitate and rehome even more animals in 2024.



**CHARITY REGISTRATION NUMBER: 1165330**

**Jackson's Animal Rescue**

**Unaudited Financial Statements**

**Period Ending 31st December 2023**

**ROWAN & CO ACCOUNTANTS LIMITED**

94 Wallasey Road  
Wallasey  
CH44 2AE

# **Jackson's Animal Rescue**

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## **Jackson's Animal Rescue**

### **Independent Examiner's Report to the Trustees of Jackson's Animal Rescue Period Ending 31st December 2023**

I report to the trustees on my examination of the financial statements of Jackson's Animal Rescue ('the charity') for the period ending 31st December 2023.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

#### **Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

David Pollard MAAT  
Independent Examiner  
94 Wallasey Road  
Wallasey  
CH44 2AE  
Date: 13th February 2025

## Statement of Financial Activities

Period Ending 31st December 2023

		2023	2022
	Notes	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	237,202	206,173
Other trading activities	5	116,478	127,474
Other income	6	70,619	31,637
<b>Total Income</b>		<b>424,300</b>	<b>365,284</b>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	2,139	1,037
Costs of other trading activities	8	134,456	140,300
Expenditure on charitable activities	9	306,617	233,965
Other expenditure	10	5,585	7,223
<b>Total expenditure</b>		<b>448,797</b>	<b>382,525</b>
<b>Net (expenditure)/income and net movement in funds</b>		<b>(24,497)</b>	<b>(17,241)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward as previously reported		16,573	33,814
<b>Total funds carried forward</b>		<b>(7,924)</b>	<b>16,573</b>

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**  
**Period Ending 31st December 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	12,050	20,496
<b>Current assets</b>			
Cash at bank and in hand		4,042	3,186
<b>Creditors: Amounts falling due within one</b>	16	12,816	7,109
<b>Net current liabilities</b>		<u>(8,773)</u>	<u>(3,923)</u>
<b>Total assets less current liabilities</b>		<b>3,276</b>	<b>16,573</b>
 <b>Creditors: Amounts falling due after one y</b>	17	<b>11,200</b>	<b>0</b>
<b>Net assets</b>		<u><b>(7,924)</b></u>	<u><b>16,573</b></u>
 <b>Funds of the charity</b>			
Unrestricted funds		(7,924)	16,573
<b>Total charity funds</b>	19	<u><b>(7,924)</b></u>	<u><b>16,573</b></u>

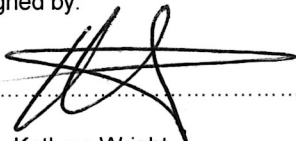
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the directors on 20/2/25 and were signed by:



Ms Kathryn Wright  
Treasurer



# Jackson's Animal Rescue

## Statement of Cash Flows

Period Ending 31st December 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net (expenditure)/income		(24,497)	(17,241)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		8,446	8,446
Accrued (income)/expenses		0	(120)
<i>Changes in:</i>			
Trade and other creditors		16,907	3,050
Cash generated from operations		<u>855</u>	<u>(5,865)</u>
Net cash (used in)/from operating activities		<u>855</u>	<u>(5,865)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		<u>0</u>	<u>(9,991)</u>
Net cash used in investing activities		<u>0</u>	<u>(9,991)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		855	(15,856)
<b>Cash and cash equivalents at beginning of year</b>		<u>3,186</u>	<u>19,042</u>
<b>Cash and cash equivalents at end of year</b>		<u>4,041</u>	<u>3,186</u>

**Notes to the Financial Statements  
Period Ending 31st December 2023**

**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, Wales. CH7 4HZ.

**2. Statement of compliance**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

**3. Accounting policies**

**Basis of preparation**

These accounts 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**

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

**Judgements and key sources of estimation uncertainty**

The preparation of these accounts requires management to make judgements, estimates and assumptions that affect the amounts reported. The 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** **Period Ending 31st December 2023**

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

##### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### **Offsetting**

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### **Legacies**

Legacies are included in the SOFA when receipt is probable that is when there has been grant of probate the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

##### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### **Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

##### **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.

## Jackson's Animal Rescue

### Notes to the Financial Statements - continued Period Ending 31st December 2023

#### 3. Accounting policies (continued)

##### Resources expended (continued)

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.

##### 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

#### 4. Donations and legacies

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	2023		2022	
	£	£	£	£
Donations and gifts	134,120	134,120	124,581	124,581
Gift Aid	10,681	10,681	11,387	11,387
Legacies	6,025	6,025	0	0
Grants income	41,959	41,959	30,676	30,676
Adoption fees received	31,504	31,504	28,426	28,426
Collecting tins & bucket collections	12,913	12,913	11,103	11,103
	<u>237,202</u>	<u>237,202</u>	<u>206,173</u>	<u>206,173</u>

#### 5. Other trading activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	2023		2022	
	£	£	£	£
Shop income	116,478	116,478	127,474	127,474
	<u>116,478</u>	<u>116,478</u>	<u>127,474</u>	<u>127,474</u>

# Jackson's Animal Rescue

## Notes to the Financial Statements - continued Period Ending 31st December 2023

### 6. Other income

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Income from fundraising events	60,074	60,074	22,537	22,537
Rental income	8,400	8,400	9,100	9,100
Merchandise	2,146	2,146	0	0
	<u>70,619</u>	<u>70,619</u>	<u>31,637</u>	<u>31,637</u>

### 7. Costs of raising donations and legacies

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Staging fundraising events	1,424	1,424	1,037	1,037
Start up costs - new source of income	715	715	0	0
	<u>2,139</u>	<u>2,139</u>	<u>1,037</u>	<u>1,037</u>

### 8. Costs of other trading activities

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Shop - wages and salaries	71,871	71,871	78,348	78,348
Shop - employer's NIC	6,470	6,470	5,207	5,207
Shop - rent	40,762	40,762	35,717	35,717
Shop - rates & water	1,661	1,661	8,906	8,906
Shop - light & heat	12,408	12,408	10,623	10,623
Shop - other	1,285	1,285	1,499	1,499
	<u>134,456</u>	<u>134,456</u>	<u>140,300</u>	<u>140,300</u>

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

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Care of animals	206,347	206,347	184,815	184,815
Support costs	100,270	100,270	49,150	49,150
	<u>306,617</u>	<u>306,617</u>	<u>233,965</u>	<u>233,965</u>

# Jackson's Animal Rescue

## Notes to the Financial Statements - continued Period Ending 31st December 2023

### 10. Other expenditure

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Telephone, internet and stationery expenses	2,060	2,060	2,265	2,265
Printing and workwear expenses	2,205	2,205	245	245
General expenses	1,320	1,320	4,713	4,713
	<u>5,585</u>	<u>5,585</u>	<u>7,223</u>	<u>7,223</u>

### 11. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>8,446</u>	<u>8,446</u>

### 12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	540
Other financial services	820	870
	<u>1,320</u>	<u>1,410</u>

### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	177,029	148,332
Social security costs	12,252	10,560
Employer contributions to pension plans	3,394	3,275
	<u>192,675</u>	<u>162,167</u>

The average head count of employees during the year was 13 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

# Jackson's Animal Rescue

## Notes to the Financial Statements - continued Period Ending 31st December 2023

### 13. Staff costs (continued)

	2023	2022
	No.	No.
Number of staff - management	1	1
Number of staff - shop staff	4	4
Number of staff - charitable activities	8	5
	<u>13</u>	<u>10</u>

### 14. Trustee remuneration and expenses

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

### 15. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
At 1 January 2023	<u>42,231</u>
<b>At 31 December 2023</b>	<u>42,231</u>
<b>Depreciation</b>	
At 1 January 2023	21,735
Charge for the year	8,446
<b>At 31 December 2023</b>	<u>30,181</u>
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<u>12,050</u>
At 31 December 2022	<u>20,496</u>

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

	2023	2022
	£	£
Accruals and deferred income	1,320	1,530
Social security and other taxes	3,296	5,579
Other creditors	8,200	0
	<u>12,816</u>	<u>7,109</u>

# Jackson's Animal Rescue

## Notes to the Financial Statements - continued Period Ending 31st December 2023

### 17. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	11,200	0
	<u>11,200</u>	<u>0</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 £3,394 (2022: £3,275).

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2023	Income	Expenditure	December 2023
	£	£	£	£
General funds	16,573	424,300	- 448,797	- 7,924

	At 1 January 2022	Income	Expenditure	December 2022
	£	£	£	£
General funds	33,814	365,284	- 382,525	16,573

### 20. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	2022 £
Tangible fixed assets	12,050	12,050
Current assets	4,042	4,042
	<u>16,092</u>	<u>16,092</u>

	Unrestricted funds	Total funds
	£	2022 £
Tangible fixed assets	20,496	20,496
Current assets	3,186	3,186
	<u>23,682</u>	<u>23,682</u>