

ANIMAL SPAY AND NEUTER INTERNATIONAL

England & Wales · Charity number 1172316

Details

Other names ASNI, ROMANIA ANIMAL RESCUE

Status Registered

Legal form Charitable company

Company number [10561464](#)

Registered 2017-03-29

Register [View on the Charity Commission register](#)

Contact

Address Annas Cottage
High Catton
York
YO41 1EE

Phone 07595156159

Email animalsniuk@gmail.com

Website <http://www.animalsni.uk>

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE:1) TO PROMOTE HUMAN BEHAVIOUR TOWARDS ANIMALS IN IMPOVERISHED REGIONS OF THE WORLD BY:A) PROVIDING FREE STERILIZATION OF CATS AND DOGS BY A QUALIFIED VETERINARY TEAMB) TRAINING LOCAL VETERINARY SURGEONS IN KEYHOLE STERILIZATIONS PROCEDURES AND OTHER SUCH TECHNIQUES WHICH HELP TO ADVANCE THE ORGANISATIONÆS CAUSE AND INCREASE ANIMAL WELFAREC) DELIVERING EDUCATION TO THE GENERAL PUBLIC ON THE IMPORTANCE OF STERILIZATION AND ANIMAL WELFARE

Activities: TRAVELLING TO IMPOVERISHED COUNTRIES WITH A VETERINARY TEAM TO STERILIZE PEOPLES CATS AND DOGS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Bulgaria
- Greece
- Romania
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£91,879	£111,366	-	-
2024-07-31	£81,271	£105,437	-	-
2023-07-31	£92,294	£63,586	-	-
2022-07-31	£214,058	£152,799	-	-
2021-07-31	£68,168	£68,827	-	-

Trustees

Name	Role	Appointed
Sylvia Echarri	Chair	2016-12-10
mandy easter		2018-08-06

ANIMAL SPAY AND NEUTER INTERNATIONAL

England & Wales - Charity number 1172316

Accounts

Registered number: 10561464
Charity number: 1172316

Animal Spay and Neuter International
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 July 2024

Animal Spay and Neuter International
(A company limited by guarantee)

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Animal Spay and Neuter International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 July 2024

Trustees	S Echarri C A Phillips M J Easter
Company registered number	10561464
Charity registered number	1172316
Registered office	2nd Floor Maritime Place Quayside Chatham Maritime Kent ME4 4QZ
Accountants	Kreston Reeves LLP Chartered Accountants 2nd Floor, Maritime Place Quayside Chatham Maritime Chatham Kent ME4 4QZ
Independent Examiner	Samantha Rouse Kreston Reeves LLP 2nd Floor, Maritime Place Chatham Maritime Chatham ME4 4QZ

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report
For the year ended 31 July 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 August 2023 to 31 July 2024.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objects are to promote human behaviour towards animals in impoverished regions of the world by:

- (a) providing free sterilisation of cats and dogs by qualified veterinary team;
- (b) training local veterinary surgeons in keyhole sterilisation procedures and other such techniques which help to advance the organisation's cause and increase animal welfare;
- (c) delivering education to the general public on the importance of sterilisation and animal welfare.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Animal Spay and Neuter International (ASNI) continues to spay and neuter as many animals as possible in Romania with our total now at over 136,000 animals together with our sister charity Romania Animal Rescue. Last year's total in 2024 was 11,729.

Two campaigns were held in Sliven Bulgaria again totally over 200 animals at each sterilized. We received a grant from Humane Society International for £20,000 for spaying and neutering.

ASNI was present at BSAVA in March and The London Vet Show in November promoting our work with spaying and neutering and our Spay Academy. This is where vets can learn the hook surgery technique on a 5-day intensive course.

We now have a website www.animalsni.uk

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 July 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Funds are accumulated for the charity's principal objective of funding spay and neuter compaigns throughout Romania. When sufficient funds are accumulated, the charity will make an appropriate grant. The charity does not have an optimal level of reserves that needs to be maintained - grants will be made as and when appropriate.

Reserves at 31 July 2024 amounted to £110,888 (2023 - 135,113)

Structure, governance and management

a. Constitution

ASNI is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

Full board meetings are held once a month but any urgent matters are adressed at emergency meetings.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

ASNI, together with our sister charity Romania Animal Rescue, has built an Animal Hospital outside Bucharest in Romania. This provides a base for sterilisations of pets and the treatment of stray animals. ASNI helps to fund ongoing spay and neuter campaigns at the Animal Hospital.

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 July 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M J Easter

M J Easter

(Trustee)

Date: *03.04.25*

Animal Spay and Neuter International
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 July 2024

Independent examiner's report to the Trustees of Animal Spay and Neuter International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*

Dated: 3 April 2025

S Rouse FCCA DChA

Kreston Reeves LLP
Chartered Accountants
2nd Floor, Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Animal Spay and Neuter International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 July 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	81,271	81,271	92,294
Total income		<u>81,271</u>	<u>81,271</u>	<u>92,294</u>
Expenditure on:				
Charitable activities	5	105,437	105,437	63,586
Total expenditure		<u>105,437</u>	<u>105,437</u>	<u>63,586</u>
Net movement in funds		<u>(24,166)</u>	<u>(24,166)</u>	<u>28,708</u>
Reconciliation of funds:				
Total funds brought forward		135,113	135,113	106,405
Net movement in funds		(24,166)	(24,166)	28,708
Total funds carried forward		<u><u>110,947</u></u>	<u><u>110,947</u></u>	<u><u>135,113</u></u>

The Statement of financial activities includes all gains and losses recognised in the year.

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

Animal Spay and Neuter International
(A company limited by guarantee)
Registered number: 10561464

Balance sheet
As at 31 July 2024

	Note	2024 £	2023 £
Current assets			
Debtors	9	5,338	5,908
Cash at bank and in hand		107,636	131,228
		112,974	137,136
Creditors: amounts falling due within one year	10	(2,027)	(2,023)
Total net assets		110,947	135,113
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	110,947	135,113
Total funds		110,947	135,113

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M Easter

M J Easter

Date: *03.04.25*

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

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

1. General information

Aninal Spay & Neuter international is a charitable company limited by guarantee with company number 10561464 and charity number 1172316, incorporated in England and Wales. Its registered office is 2nd Floor, Maritime Place, Quayside, Chatham Maritime, Kent ME4 4QZ.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Animal Spay and Neuter International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statement are prepared in British Sterling and rounded to the nearest Pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least once year from the date of authorisation to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	61,271	-	61,271	72,294
Grants	20,000	-	20,000	20,000
	<u>81,271</u>	<u>-</u>	<u>81,271</u>	<u>92,294</u>
Total 2023	<u>87,294</u>	<u>5,000</u>	<u>92,294</u>	

4. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Grants to Romanian Animal Hospital	82,161	82,161	60,761
	<u>82,161</u>	<u>82,161</u>	<u>60,761</u>
Total 2023	<u>60,761</u>	<u>60,761</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	105,437	-	105,437	63,586
	<u>105,437</u>	<u>-</u>	<u>105,437</u>	<u>63,586</u>
Total 2023	<u>58,586</u>	<u>5,000</u>	<u>63,586</u>	

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

6. Analysis of expenditure by activities

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	82,161	23,276	105,437	63,586
Total 2023	<u>60,761</u>	<u>2,825</u>	<u>63,586</u>	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Accountancy and independent examination	1,936	1,936	1,843
Bank charges	192	192	92
Insurance	1,088	1,088	890
Sundry expenses	1,442	1,442	-
Repairs	18,618	18,618	-
	<u>23,276</u>	<u>23,276</u>	<u>2,825</u>
Total 2023	<u>2,825</u>	<u>2,825</u>	

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,378	1,843
	<u>2,378</u>	<u>1,843</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

9. Debtors

	2024	2023
	£	£
Due within one year		
Tax recoverable	5,338	5,908
	<u>5,338</u>	<u>5,908</u>

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	2,027	2,023
	<u>2,027</u>	<u>2,023</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023	Income	Expenditure	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General Funds	135,113	81,271	(105,437)	110,947
	<u>135,113</u>	<u>81,271</u>	<u>(105,437)</u>	<u>110,947</u>

Statement of funds - prior year

	Balance at 1 August 2022	Income	Expenditure	Balance at 31 July 2023
	£	£	£	£
Unrestricted funds				
General Funds	106,405	87,294	(58,586)	135,113
	<u>106,405</u>	<u>87,294</u>	<u>(58,586)</u>	<u>135,113</u>
Restricted funds				
Kennels at Romanian Animal Hospital	-	5,000	(5,000)	-
	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total of funds	106,405	92,294	(63,586)	135,113
	<u>106,405</u>	<u>92,294</u>	<u>(63,586)</u>	<u>135,113</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 July 2024

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	112,974	112,974
Creditors due within one year	(2,027)	(2,027)
Total	<u>110,947</u>	<u>110,947</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	137,136	137,136
Creditors due within one year	(2,023)	(2,023)
Total	<u>135,113</u>	<u>135,113</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2024 (2023: Nil).

ANIMAL SPAY AND NEUTER INTERNATIONAL

England & Wales - Charity number 1172316

Accounts

Registered number: 10561464
Charity number: 1172316

Animal Spay and Neuter International
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 July 2023

Animal Spay and Neuter International
(A company limited by guarantee)

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Animal Spay and Neuter International
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**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 July 2023**

Trustees

S Echarri
C A Phillips
M J Easter

Company registered number

10561464

Charity registered number

1172316

Registered office

Montague Place
Quayside
Chatham Maritime
Kent
ME4 4QU

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Independent Examiner

Susan Robinson
Kreston Reeves LLP
Montague Place
Chatham Maritime
Chatham
ME4 4QU

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report
for the year ended 31 July 2023

The Trustees present their annual report together with the financial statements of Charity for the year ended 31 July 2023.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objects are to promote human behaviour towards animals in impoverished regions of the world by:

- (a) providing free sterilisation of cats and dogs by a qualified veterinary team;
- (b) training local veterinary surgeons in keyhole sterilisation procedures and other such techniques which help to advance the organisation's cause and increase animal welfare;
- (c) delivering education to the general public on the importance of sterilisation and animal welfare.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

A number of fundraising activities are held including online auctions, lotteries and animal welfare fairs and events.

ASNI carried out two spay campaigns in Sliven, Bulgaria this year, with over 400 animals sterilized.

We received grants worth £5,000 from The Jean Sainsbury Trust and The Marching Trust. ASNI also attended the BSAVA in March for the first time, having a stall at the Manchester event.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 July 2023

b. Reserves policy

Funds are accumulated for the charity's principal objective of funding spay and neuter campaigns throughout Romania. When sufficient funds are accumulated, the charity will make an appropriate grant. The charity does not have an optimal level of reserves that needs to be maintained - grants will be made as and when appropriate.

Reserves at 31 July 2023 amounted to £135,113 (2022- £106,405).

Structure, governance and management

a. Constitution

Animal Spay and Neuter International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

Full board meetings are held once a month but any urgent matters are addressed at emergency meetings.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

ASNI, together with our sister charity Romania Animal Rescue, has built an Animal Hospital outside Bucharest in Romania. This provides a base for sterilisations of pets and the treatment of stray animals. ASNI helps to fund ongoing spay and neuter campaigns at the Animal Hospital.

Animal Spay and Neuter International
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Trustees' report (continued)
for the year ended 31 July 2023

Statement of Trustees' responsibilities

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- select suitable accounting policies and then apply them consistently;
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- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M J Easter

M J Easter

Date: 22.04.24

Animal Spay and Neuter International
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 July 2023

Independent examiner's report to the Trustees of Animal Spay and Neuter International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 23 April 2024

S M Robinson BA FCA FCIE DChA

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Animal Spay and Neuter International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 July 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	87,294	5,000	92,294	214,058
Total income		87,294	5,000	92,294	214,058
Expenditure on:					
Charitable activities	5	58,586	5,000	63,586	152,799
Total expenditure		58,586	5,000	63,586	152,799
Net movement in funds		28,708	-	28,708	61,259
Reconciliation of funds:					
Total funds brought forward		106,405	-	106,405	45,146
Net movement in funds		28,708	-	28,708	61,259
Total funds carried forward		135,113	-	135,113	106,405

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

Animal Spay and Neuter International
(A company limited by guarantee)
Registered number: 10561464

Balance sheet
as at 31 July 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	5,908	17,410
Cash at bank and in hand		131,228	90,621
		<u>137,136</u>	<u>108,031</u>
Creditors: amounts falling due within one year	9	(2,023)	(1,626)
Total net assets		<u><u>135,113</u></u>	<u><u>106,405</u></u>
Charity funds			
Unrestricted funds:			
General funds	10	135,113	106,405
Total funds		<u><u>135,113</u></u>	<u><u>106,405</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M J Easter

M J Easter

Date: 22.04.24

The notes on pages 8 to 14 form part of these financial statements.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

1. General information

Animal Spay & Neuter International is a charitable company limited by guarantee with company number 10561464 and charity number 1172316, incorporated in England and Wales. Its registered office is Montague Place, Quayside, Chatham Maritime, Kent ME4 4QU.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Animal Spay and Neuter International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in British Sterling and rounded to the nearest Pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Donations	61,060	5,000	66,060	103,796
Gift Aid	6,234	-	6,234	17,455
Grants	20,000	-	20,000	92,807
	87,294	5,000	92,294	214,058

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

4. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants to Romanian Animal Hospital	60,761	60,761	150,069

Included within Grants to Institutions is a restricted grant of £5,000 to the Romanian Animal Hospital.

5. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	60,761	2,825	63,586	152,799
Total 2022	150,069	2,730	152,799	

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Accountancy and independent examination	1,843	1,626
Bank charges	92	182
Insurance	890	922
	2,825	2,730

6. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	1,843	1,626

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 July 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Debtors

	2023	2022
	£	£
Due within one year		
Tax recoverable	5,908	17,410
	<u>5,908</u>	<u>17,410</u>

9. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	2,023	1,626
	<u>2,023</u>	<u>1,626</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Fund	106,405	87,294	(58,586)	135,113
Restricted funds				
Kennels at Romanian Animal Hospital	-	5,000	(5,000)	-
Total of funds	106,405	92,294	(63,586)	135,113

Statement of funds - prior year

	Balance at 1 August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
Unrestricted funds				
General Fund	45,146	214,058	(152,799)	106,405

Nature and purpose of restricted funds

Kennels at Romanian Animal Hospital - this fund relates to a donation received in the year to fund new kennels at the Romanian Animal Hospital. This fund was fully utilised in the year.

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	137,136	137,136
Creditors due within one year	(2,023)	(2,023)
Total	135,113	135,113

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2023

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	108,031	108,031
Creditors due within one year	(1,626)	(1,626)
Total	<u>106,405</u>	<u>106,405</u>

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2023.

ANIMAL SPAY AND NEUTER INTERNATIONAL

England & Wales - Charity number 1172316

Accounts

Registered number: 10561464
Charity number: 1172316

Animal Spay and Neuter International
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 July 2022

Animal Spay and Neuter International
(A company limited by guarantee)

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Animal Spay and Neuter International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 July 2022

Trustees

S Echarri
C A Phillips
M J Easter

Company registered number

10561464

Charity registered number

1172316

Registered office

Montague Place
Quayside
Chatham Maritime
Kent
ME4 4QU

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Independent Examiner

Susan Robinson
Kreston Reeves LLP
Montague Place
Chatham Maritime
Chatham
ME4 4QU

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report
for the year ended 31 July 2022

The Trustees present their annual report together with the financial statements of Charity for the year ended 31 July 2022.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objects are to promote human behaviour towards animals in impoverished regions of the world by:

- (a) providing free sterilisation of cats and dogs by a qualified veterinary team;
- (b) training local veterinary surgeons in keyhole sterilisation procedures and other such techniques which help to advance the organisation's cause and increase animal welfare;
- (c) delivering education to the general public on the importance of sterilisation and animal welfare.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

A number of fundraising activities are held including online auctions, lotteries and animal welfare fairs and events.

During the year, the charity made grants of £50,008 to fund an extension on the Romanian Animal Hospital, in addition to grants for animal welfare.

Battersea have provided us a grant of £60,000 to enable us to spay and neuter 3,157 dogs and cats in 2022, at the cost of £19 per animal. *"We hope that this grant will help make a real difference to the lives of cats and dogs in the community"*, stated Margaret Hulme, Grants Manager at Battersea.

During 2022, our total sterilizations for the year were 9,487, working together with our sister charity Romania Animal Rescue, Animal Spay and Neuter International has contributed towards this.

**Animal Spay and Neuter International
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 July 2022**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Funds are accumulated for the charity's principal objective of funding spay and neuter campaigns throughout Romania. When sufficient funds are accumulated, the charity will make an appropriate grant. The charity does not have an optimal level of reserves that needs to be maintained - grants will be made as and when appropriate.

Reserves at 31 July 2022 amounted to £106,405 (2021 - £45,146).

Structure, governance and management

a. Constitution

Animal Spay and Neuter International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

Full board meetings are held once a month but any urgent matters are addressed at emergency meetings.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

ASNI, together with our sister charity Romania Animal Rescue, has built an Animal Hospital outside Bucharest in Romania. This provides a base for sterilisations of pets and the treatment of stray animals. ASNI helps to fund ongoing spay and neuter campaigns at the Animal Hospital.

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 July 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



M J Easter

Date: 3/3/23

Animal Spay and Neuter International
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 July 2022

Independent examiner's report to the Trustees of Animal Spay and Neuter International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
S M Robinson BA FCA FCIE DChA

Dated: 03/03/2023

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Animal Spay and Neuter International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 July 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	214,058	214,058	68,168
Total income		<u>214,058</u>	<u>214,058</u>	<u>68,168</u>
Expenditure on:				
Raising funds	4	-	-	79
Charitable activities	6	152,799	152,799	68,748
Total expenditure		<u>152,799</u>	<u>152,799</u>	<u>68,827</u>
Net movement in funds		<u>61,259</u>	<u>61,259</u>	<u>(659)</u>
Reconciliation of funds:				
Total funds brought forward		45,146	45,146	45,805
Net movement in funds		61,259	61,259	(659)
Total funds carried forward		<u>106,405</u>	<u>106,405</u>	<u>45,146</u>

The Statement of financial activities includes all gains and losses recognised in the year.

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

Animal Spay and Neuter International
(A company limited by guarantee)
Registered number: 10561464

Balance sheet
as at 31 July 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	17,410	11,737
Cash at bank and in hand		90,621	34,741
		<u>108,031</u>	<u>46,478</u>
Creditors: amounts falling due within one year	10	(1,626)	(1,332)
Total net assets		<u>106,405</u>	<u>45,146</u>
Charity funds			
Unrestricted funds:			
General funds	11	106,405	45,146
Total funds		<u>106,405</u>	<u>45,146</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M J Easter

Date: 3/3/23

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

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

1. General information

Animal Spay & Neuter International is a charitable company limited by guarantee with company number 10561464 and charity number 1172316, incorporated in England and Wales. Its registered office is Montague Place, Quayside, Chatham Maritime, Kent ME4 4QU.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Animal Spay and Neuter International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in British Sterling and rounded to the nearest Pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations			
Donations	103,796	103,796	61,453
Gift Aid	17,455	17,455	6,715
Grants	92,807	92,807	-
	<u>214,058</u>	<u>214,058</u>	<u>68,168</u>

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
General expenditure	-	-	79
	<u>-</u>	<u>-</u>	<u>79</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

5. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grants to Romanian Animal Hospital	150,069	150,069	66,430

6. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	150,069	2,730	152,799	68,748
Total 2021	66,430	2,318	68,748	

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Accountancy and independent examination	1,626	1,332
Bank charges	182	72
Insurance	922	914
	2,730	2,318

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	1,626	1,332

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 July 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Debtors

	2022 £	2021 £
Due within one year		
Tax recoverable	17,410	11,737
	<u>17,410</u>	<u>11,737</u>

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	1,626	1,332
	<u>1,626</u>	<u>1,332</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
Unrestricted funds				
General Fund	45,146	214,058	(152,799)	106,405
	<u>45,146</u>	<u>214,058</u>	<u>(152,799)</u>	<u>106,405</u>

Statement of funds - prior year

	Balance at 1 August 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
Unrestricted funds				
General Fund	45,805	68,168	(68,827)	45,146
	<u>45,805</u>	<u>68,168</u>	<u>(68,827)</u>	<u>45,146</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2022

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	108,031	108,031
Creditors due within one year	(1,626)	(1,626)
Total	106,405	106,405

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	46,478	46,478
Creditors due within one year	(1,332)	(1,332)
Total	45,146	45,146

13. Related party transactions:

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2022.

ANIMAL SPAY AND NEUTER INTERNATIONAL

England & Wales - Charity number 1172316

Accounts

Registered number: 10561464
Charity number: 1172316

Animal Spay and Neuter International
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 July 2021

**Animal Spay and Neuter International
(A company limited by guarantee)**

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Animal Spay and Neuter International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 July 2021

Trustees

S Echarri
C A Phillips
M J Easter

Company registered number

10561464

Charity registered number

1172316

Registered office

Montague Place
Quayside
Chatham Maritime
Kent
ME4 4QU

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Animal Spay and Neuter International
(A company limited by guarantee)

Trustees' report
for the year ended 31 July 2021

The Trustees present their annual report together with the financial statements of Charity for the year ended 31 July 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objects are to promote human behaviour towards animals in impoverished regions of the world by:

- (a) providing free sterilisation of cats and dogs by a qualified veterinary team;
- (b) training local veterinary surgeons in keyhole sterilisation procedures and other such techniques which help to advance the organisation's cause and increase animal welfare;
- (c) delivering education to the general public on the importance of sterilisation and animal welfare.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

A number of fundraising activities are held including online auctions, lotteries and animal welfare fairs and events.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Funds are accumulated for the charity's principal objective of funding spay and neuter campaigns throughout Romania. When sufficient funds are accumulated, the charity will make an appropriate grant. The charity does not have an optimal level of reserves that needs to be maintained - grants will be made as and when appropriate.

Reserves at 31 July 2021 amounted to £45,146 (2020 - £45,805).

**Animal Spay and Neuter International
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 July 2021**

Structure, governance and management

a. Constitution

Animal Spay and Neuter International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

Full board meetings are held once a month but any urgent matters are addressed at emergency meetings.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

ASNI, together with our sister charity Romania Animal Rescue, has built an Animal Hospital outside Bucharest in Romania. This provides a base for sterilisations of pets and the treatment of stray animals. ASNI helps to fund ongoing spay and neuter campaigns at the Animal Hospital.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Animal Spay and Neuter International
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 July 2021**

Approved by order of the members of the board of Trustees and signed on their behalf by:



M J Easter

Date: 15/2/22

**Animal Spay and Neuter International
(A company limited by guarantee)**

**Independent examiner's report
for the year ended 31 July 2021**

Independent examiner's report to the Trustees of Animal Spay and Neuter International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 15 February 2022

S M Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Animal Spay and Neuter International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 July 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	68,168	68,168	44,973
Total income		<u>68,168</u>	<u>68,168</u>	<u>44,973</u>
Expenditure on:				
Raising funds	4	79	79	-
Charitable activities		68,748	68,748	54,124
Total expenditure		<u>68,827</u>	<u>68,827</u>	<u>54,124</u>
Net movement in funds		<u>(659)</u>	<u>(659)</u>	<u>(9,151)</u>
Reconciliation of funds:				
Total funds brought forward		45,805	45,805	54,956
Net movement in funds		(659)	(659)	(9,151)
Total funds carried forward		<u>45,146</u>	<u>45,146</u>	<u>45,805</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements.

Animal Spay and Neuter International
(A company limited by guarantee)
Registered number: 10561464

Balance sheet
as at 31 July 2021

	Note	2021 £	2020 £
Current assets			
Debtors	8	11,737	5,022
Cash at bank and in hand		34,741	42,235
		<u>46,478</u>	<u>47,257</u>
Creditors: amounts falling due within one year	9	(1,332)	(1,452)
Total net assets		<u>45,146</u>	<u>45,805</u>
Charity funds			
Unrestricted funds:			
General funds	10	45,146	45,805
Total funds		<u>45,146</u>	<u>45,805</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M J Easter

Date: 15/2/22

The notes on pages 8 to 12 form part of these financial statements.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2021

1. General information

Animal Spay & Neuter International is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Montague Place, Quayside, Chatham Maritime, Kent ME4 4QU.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Animal Spay and Neuter International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**Animal Spay and Neuter International
(A company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 July 2021**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations			
Donations	61,453	61,453	39,937
Gift Aid	6,715	6,715	5,036
	<u>68,168</u>	<u>68,168</u>	<u>44,973</u>

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
General expenditure	79	79	-
	<u>79</u>	<u>79</u>	<u>-</u>

5. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	Total funds 2020 £
Grants to Romanian Animal Hospital	66,430	66,430	51,755
	<u>66,430</u>	<u>66,430</u>	<u>51,755</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2021

6. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	66,430	2,318	68,748	54,124
Total 2020	<u>51,755</u>	<u>2,369</u>	<u>54,124</u>	

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Office costs	-	13
Accountancy and independent examination	1,332	1,302
Bank charges	72	116
Insurance	914	938
	<u>2,318</u>	<u>2,369</u>

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 July 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Debtors

	2021 £	2020 £
Due within one year		
Tax recoverable	<u>11,737</u>	<u>5,022</u>

Animal Spay and Neuter International
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 July 2021

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,332	1,452

10. Statement of funds

Statement of funds - current year

	Balance at 1 August 2020	Income	Expenditure	Balance at 31 July 2021
	£	£	£	£
Unrestricted funds				
General Fund	45,805	68,168	(68,827)	45,146

Statement of funds - prior year

	Balance at 1 August 2019	Income	Expenditure	Balance at 31 July 2020
	£	£	£	£
Unrestricted funds				
General Fund	54,956	44,973	(54,124)	45,805

11. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2021.