

Refuge4pets

A Charitable Incorporated Organisation

Charity No. 1174331

Company No. CE010822

**Trustees' Report and Unaudited but Independently
Examined Accounts**

31 March 2022

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Refuge4pets
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**Refuge4pets
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE010822

Charity No. 1174331

Registered Office

PO Box 160
Liskeard
Cornwall
PL14 9DR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Dina Holder	
Emily Bowen	
Glyn Chambers	
Laura Chesterfield	
Natalie Wilkerson	
Rebekah Harrington	(Resigned 24 April 2021)
Richard Clack	(Passed away 14 June 2022)
Sarah Daniels-Day	

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

Lloyds Bank
The Parade
Liskeard
Cornwall
PL14 6AW

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

The purpose of the organisation is as follows:

‘to relieve the needs of victims/survivors of domestic violence and abuse in the South West of England by providing a pet fostering service so that individuals and families can access refuge and start to rebuild their lives.’

The Trustee Team have agreed Refuge4Pet’s strategy and current key priorities as:

Purpose

To enable freedom from domestic violence and abuse for people and animals.

Vision

We offer victims/survivors of domestic violence and abuse a pet fostering service to remove a significant barrier which prevents many victims/survivors from leaving. We empower victims/survivors to access the vital safety and support they need before being reunited with their much-loved pets. We believe that animals are an important part of victims/survivors’ coping strategies. We are working to reduce loneliness and isolation by enabling people to recover from trauma with the help of animal companionship and the therapeutic benefits this brings to people.

Our main priorities are:

Priority 1

To reach victims/survivors who need our support to escape domestic violence and abuse

Priority 2

To support victims/survivors of domestic violence and abuse across the communities that we work by bringing people together to form positive support networks

Priority 3

To develop and support volunteers to increase their health and wellbeing and reach their personal goals

Priority 4

To ensure our financial sustainability so that we can continue to deliver and develop our service

Refuge4pets TRUSTEES ANNUAL REPORT

Values

Refuge4Pets determination in achieving its objectives are derived from its values of:

Empathy – We understand what people and animals have been through and how they feel;

Equality – We believe that everyone is equal and has the right to live free of violence and abuse;

Empowerment – We empower victim/survivors to regain control of their lives and access vital safety and support;

Effectiveness – We work efficiently and effectively to achieve our vision;

Integrity - We are honest and have strong moral principles.

The trustees kept in mind the Charity Commissions guidance on public benefit when reviewing the Charity's aims and objectives and overseeing the day to day operations undertaken by the Charity.

ACHIEVEMENTS AND PERFORMANCE

We are a pioneering young CIO that enables freedom from domestic abuse for victim-survivors in Devon and Cornwall by providing a specialist fostering service for their animals and resettlement outreach services to aid mental and physical recovery from abuse. The charity is removing a significant barrier which prevents many victim-survivors from leaving. Practice and academic research provides evidence that at least 66 per cent of victim-survivors will not leave if they cannot take their animals with them.

Dr Mary Wakeham founded the charity in 2017 after her own experience of domestic abuse and role as an independent domestic abuse advocate in Cornwall. She has also conducted academic research on gender-based violence establishing how animals are used as tools of coercive control and the importance of animals for victim-survivors during abuse and in their recovery from trauma.

Refuge4Pets is now the national voice on this issue and has provided training to nearly 4,000 professionals.

Our services are in high demand due to the scale of domestic abuse, increase in awareness of our services and being the only provider in Devon and Cornwall. It is estimated that 2.3 million adults aged 16-74 years experienced domestic abuse in the last 12 months and 2 women are murdered each week by the perpetrator (ONS, 2021). Since 2017 the charity has supported 350 families to escape domestic abuse by fostering nearly 500 animals and its outreach programme has supported 85 victim-survivors transitioning from refuge to permanent accommodation with 1-2-1 support, group work and peer support.

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One of our key achievements this year was being awarded the National Council for Voluntary Organisations (NCVO) Trusted Charity Standard which included a rigorous external assessment of the organisation. The independent assessor provided the following quote in the outcome report which we are very proud of:

‘Refuge4Pets has an experienced, knowledgeable and supportive Board of Trustees, who along with the CEO, provide strong and constructive leadership to the staff and volunteers. Everyone in the organisation puts its users (both animals and people) at the heart of what they do. The organisation has developed clear and efficient systems and protocols to achieve its objectives and ensures that it has robust monitoring and evaluation systems to demonstrate its impact. It has also developed strong partnership links with other agencies. It was a pleasure to interview such committed and motivated people’.

Over the last four years our Trustee team has grown from a team of three founding Trustees to a team of nine Trustees. Following a capability review of the organisation it was important for our development to recruit additional Trustees particularly with expertise in strategic planning, financial planning and management and human resources. The expertise within the Trustee team now reflects the skills, knowledge and experience Refuge4Pets’ needs to realise our strategy, priorities and operational plan.

The charity has recently received largescale recognition for its work winning a Special Recognition award at the 2022 People’s Pet Awards in London and being shortlisted as one of 17 finalists out of 1,300 National Lottery Projects in the Project of the Year award. We are also a nominee for the 2022 Emma Humphreys Memorial Prize and we are delighted with the news that Dame Jenni Murray will be joining us as our Patron.

Specialist domestic abuse animal fostering service

We provide the only specialist animal fostering service for victim-survivors of domestic abuse across Devon and Cornwall. The research that we have published and the feedback from Refuge4Pets service users highlights that victim-survivors of domestic abuse who have animals often do not escape the abuse if they are unable to take their much-loved animals with them:

Lucy: ‘I remember calling a domestic abuse helpline and they offered to take me into a refuge with the children. And I said about the animals and they said, “You just have to leave them. You have to get out and you have to leave them.” I couldn’t do that, my dog is part of the family’.

One way that we measure the impact that this service has on the lives of victim-survivors of domestic abuse is through service evaluation forms which are completed when families are reunited. Service evaluations evidence that our specialist animal fostering service enables survivors to leave abusive relationships and helps to increase survivors’ mental health and wellbeing as a result of knowing that they will be reunited with their animals. Survivors also feel that being reunited with their animals helps them and their children to recover from the trauma of abuse. Here are some direct quotes from service users:

‘Thank you, if it wasn’t for you I wouldn’t have got out alive’

‘I can’t thank everyone enough for the help I’ve been given, it’s been a traumatic time, but to know (anonymised), was safe and being so well looked after gave me and my daughter peace of mind’.

‘Without Refuge4Pets I would not have been able to leave the dangerous situation I was in. It helped me get through some very traumatic days, weeks and months knowing my dog was being so well looked after and that I would be reunited with her one day. Regular contact by phone and photos was some days the only joy I had in my life at that point.’

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One family's experience of our animal fostering service

We had been really looking forward to the day that we got to reunite a family with their two dogs. This day recently came round...

The team member, who has worked in the field of domestic abuse for over a decade, shed a tear when she looked in her rear-view mirror as she drove away, having collected the two dogs from Mum and her children over Christmas. At the time we didn't know the extent of the abuse that the family had experienced, but that day, our team member who collected the dogs, got a sense of the deep trauma that this family had experienced.

The family had just fled and were in emergency accommodation. Thanks to our team of incredible volunteers we were able to drop the two dogs off to a wonderful foster home the same day and they have been there for ten months.

During this time we have been able to have the dogs neutered, kept up with grooming which was vital given their breeds, provide vaccinations, flea and worm treatment and make sure that they had everything they needed in terms of supplies. The foster family have provided all the love, care and patience the dogs have needed to recover from the trauma that they have experienced – animals are victim-survivors of domestic abuse too.

We knew there would be tears of sadness and joy on reunite day... The foster carers who had provided the best possible care for these dogs were sad to see them go - it is often hard to say goodbye. However, the family were overjoyed to be reunited with their dogs and there were many tears of happiness! Being reunited is so important for the recovery of the whole family – people and animals. This is the best bit about our work. The family had these words to say:

'The support and services offered have been invaluable. We have experienced so much trauma and loss, not losing our dogs has been so important for my children and myself.'

Volunteers

Aside from the positive outcomes that we support survivors of domestic abuse to achieve there are many positive outcomes that we also support volunteers to achieve. We now have 155 volunteers many of whom have lived experience of domestic abuse or who are marginalised in society for a number of reasons. For example, volunteers in older age ranges, individuals with disabilities, people experiencing poverty who cannot financially commit to animal ownership. Service evaluations with volunteers show that fostering can increase volunteers' health and wellbeing through animal companionship and being part of a supportive team. Here are some quotes from volunteers:

'Good to help someone who needs it, cats are great company'

'Felt good helping his Mum. Love having a dog, enjoy walks and cuddles and interacting with the dog and playing'

Outreach Service

We also provide an outreach resettlement service across Devon and Cornwall which is focused on providing victim-survivors of domestic abuse who have used our animal fostering service with a holistic package of support to aid their recovery from abuse and improve their quality of life. This project was developed in response to consultations with victim-survivors and local partner organisations to bridge a gap in service provision. Survivors explained how they felt particularly isolated and lonely when they left temporary accommodation to settle in permanent accommodation in communities which impacted their mental health and wellbeing.

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Julia: 'Last Christmas I was in a caravan with the children, and I had social care, a support worker from the refuge, housing and the school. I had so much support then all of a sudden no one is there. We are in our house, but I have no one to talk to, I feel lonely, lost and am back on medication'.

Recovery from domestic abuse can take years and ongoing support when it is needed most. We have developed our understanding about the challenges that survivors face through our years of practice and academic experience where we have listened to the voices, experiences, tragedies, hopes and wishes of hundreds of victim-survivors. Our outreach coordinator and volunteer peer mentors support victim-survivors of domestic abuse to:

- Increase their safety in the community
- Increase confidence, self-esteem, and resilience
- Build positive support networks in the community to reduce loneliness and isolation
- Increase victim-survivors' mental health and wellbeing

We use the Empowerment Star tool to measure the impact of the outreach service and 100 per cent of service users completing more than one empowerment star reported increases in scores across the eight empowerment star outcome areas which are:

- Maintaining accommodation and help with housing issues
- Feeling empowered and building self-esteem
- Developing positive support networks in the community
- Accessing financial entitlements and support with budgeting
- Dealing with ongoing legal issues relating to the abuse
- Increase in personal safety
- Support with children
- Access to work and learning

In the last twelve months 100% of outreach service users have rated our service as excellent.

Here's what some of the people accessing our outreach service had to say about the support that they received:

'The groupwork sessions have helped me realise how happy and beautiful I am. I don't feel lonely or worthless anymore'.

'The support helped me to move forward with my life. It was amazing, it was very regular which was so helpful and just what I needed. I now have a job but try to do as much as I can in the community to help others'.

'I have been able to get away from my previous existence. Without Refuge4Pets' support, I would still be there'.

'I feel better about setting boundaries, feeling comfortable with my rights and asserting them. I feel more confident. I felt listened to and was given time - a big thing'.

'The service helped me obtain more suitable accommodation and was very helpful just by being there and listening. I honestly feel that without this help I would have gone down a very dark road and my mental health would have suffered a lot more'.

Refuge4pets TRUSTEES ANNUAL REPORT

In Summary

It has been an exceptionally busy year; we have more animals in foster care than ever before and we receive referrals to our service daily. As always, we are extremely grateful to our wonderful volunteers without whom we could not offer this life saving and life changing service. Our team has grown to meet demand for the service, we have ambitious plans and have received national recognition for our work. But our long-term financial sustainability is one of our greatest challenges, particularly against the current economic backdrop. This said, the team – trustees, staff and volunteers remain committed to ensuring the future of our service to victim-survivors of domestic abuse.

FINANCIAL REVIEW

Incoming resources for the period are £141,142 (2021: £244,265) and resources expended are £195,342 (2021: £165,387) leaving an overall deficit for the year of £54,200 (2021: £78,878 surplus). Total unrestricted funds carried forward at the end of the year are £46,087 (2021: £58,019) with £23,646 (2021: £8,352) of this in designated funds. In addition there remains £55,448 of restricted funds carried forward (2020: £97,716).

Reserves policy:

Refuge4Pet's reserves policy is to increase its level of unrestricted funds in order to ensure the underlying financial resilience of the charity and to provide designated funds for specific projects. The minimum level of free reserves that Refuge4Pets will hold in unrestricted funds, excluding fixed assets, will cover six months of core running costs plus any potential liabilities in the event of Refuge4Pets having to cease its activities. This will require Refuge4Pets to maintain a minimum amount of £66,252 in unrestricted funds which it will invest in interest bearing accounts. As at 31st March 2022, the level of Refuge4Pet's unrestricted and undesignated funds stands at £22,441 (2021: £49,667) Refuge4Pets has an income diversification strategy in place to increase its reserves held in unrestricted funds in order to comply with its reserves policy. The reserves policy will be reviewed annually by R4P Trustees.

PLANS FOR FUTURE PERIODS

Growing our unrestricted funds and financial sustainability remains a priority for us going forward. We are addressing this through the development of our financial diversification strategy and more robust financial planning.

We would like to develop our service to work more holistically with victim/survivors of domestic violence and abuse and we have started to consult with service users and colleagues to shape this work and secure funding.

We are developing a more structured volunteer programme that is engaging for volunteers and supports people to meet their personal goals.

As a small, young charity we are continually reviewing our policies and procedures to make sure that we are compliant, efficient and provide a great service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered with the Charity's Commission on 22 August 2017 as a CIO. The charity is governed by its governing document dated 15 August 2017.

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Recruitment and induction of trustees:

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the current trustees consider the skills, knowledge and experience needed for the effective administration of Refuge4Pets.

Induction includes familiarization of all trustees with our objectives, policies and procedures, operating methods and financial reporting.

Risk management:

The trustees regularly review the risks to the Charity from both external factors and its operations. The trustees consider that they have taken appropriate steps to reduce such risks.

NB good practice is to keep a risk register that identifies risks and what you will do to reduce them.

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Glyn Chambers

Trustee

23 November 2022

**Refuge4pets
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Refuge4pets

I report to the charity trustees on my examination of the accounts of Refuge4pets for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also 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 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

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

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

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
23 November 2022

Refuge4pets
STATEMENT OF
FINANCIAL ACTIVITIES

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	32,764	1,500	34,264	34,361
Charitable activities	5	11,897	94,981	106,878	209,904
Total		44,661	96,481	141,142	244,265
Expenditure on:					
Charitable activities	6	57,196	138,146	195,342	165,387
Total		57,196	138,146	195,342	165,387
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	(12,535)	(41,665)	(54,200)	78,878
Transfers between funds		1,797	(1,797)	-	-
Net (expenditure)/income before other gains/(losses)		(10,738)	(43,462)	(54,200)	78,878
Other gains and losses:					
Net movement in funds		(10,738)	(43,462)	(54,200)	78,878
Reconciliation of funds:					
Total funds brought forward		58,019	97,716	155,735	76,857
Total funds carried forward		47,281	54,254	101,535	155,735

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

All income and expenditure derive from continuing activities.

Refuge4pets BALANCE SHEET

at **31 March 2022**

Company No. CE010822	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	23,646	8,352
		<u>23,646</u>	<u>8,352</u>
Current assets			
Stocks	11	703	747
Debtors	12	4,070	53,816
Cash at bank and in hand		77,691	97,221
		<u>82,464</u>	<u>151,784</u>
Creditors: Amount falling due within one year	13	(4,575)	(4,401)
Net current assets		<u>77,889</u>	<u>147,383</u>
Total assets less current liabilities		<u>101,535</u>	<u>155,735</u>
Net assets excluding pension asset or liability		<u>101,535</u>	<u>155,735</u>
Total net assets		<u><u>101,535</u></u>	<u><u>155,735</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		54,254	97,716
		<u>54,254</u>	<u>97,716</u>
Unrestricted funds	14		
General funds		23,635	49,667
Designated funds		23,646	8,352
		<u>47,281</u>	<u>58,019</u>
Reserves	14		
Total funds		<u><u>101,535</u></u>	<u><u>155,735</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23 November 2022

And signed on its behalf by:

Glyn Chambers
Trustee
23 November 2022

Refuge4pets
NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Refuge4pets

NOTES TO THE ACCOUNTS

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Refuge4pets
NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Refuge4pets
NOTES TO THE ACCOUNTS

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up the liability of members towards the assets of the charity is limited to £nil. The members of the charity are the trustees named on page 1.

Refuge4pets
NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	34,361	-	34,361
Charitable activities	64,904	145,000	209,904
Total	<u>99,265</u>	<u>145,000</u>	<u>244,265</u>
Expenditure on:			
Charitable activities	54,432	110,955	165,387
Total	<u>54,432</u>	<u>110,955</u>	<u>165,387</u>
Net income	<u>44,833</u>	<u>34,045</u>	<u>78,878</u>
Net income before other gains/(losses)	<u>44,833</u>	<u>34,045</u>	<u>78,878</u>
Other gains and losses:			
Net movement in funds	<u>44,833</u>	<u>34,045</u>	<u>78,878</u>
Reconciliation of funds:			
Total funds brought forward	13,186	63,671	76,857
Total funds carried forward	<u><u>58,019</u></u>	<u><u>97,716</u></u>	<u><u>155,735</u></u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Appeals and donations	31,037	1,500	32,537	32,422
Gift Aid	1,527	-	1,527	1,939
Legacies	200	-	200	-
	<u>32,764</u>	<u>1,500</u>	<u>34,264</u>	<u>34,361</u>

Refuge4pets
NOTES TO THE ACCOUNTS

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Grant Income:</i>				
Awards for All	-	-	-	10,000
National Lottery 1st Reaching Communities	-	-	-	60,500
Support Adoption for Pets	-	-	-	2,500
Charities Aid Foundation Covid	-	-	-	8,000
National Lottery Community	-	53,981	53,981	78,966
People Postcode Lottery	-	-	-	20,000
Kennel Club	-	-	-	5,000
Cornwall Community Foundation	-	5,000	5,000	-
Jean Sainsburys	-	5,000	5,000	-
Norman Family Trust	-	11,000	11,000	-
Pets At Home Foundation	-	15,000	15,000	-
Spark	-	5,000	5,000	-
<i>Primary Purpose Trading:</i>				
Events	5,681	-	5,681	253
Online shop	6,216	-	6,216	24,685
	<u>11,897</u>	<u>94,981</u>	<u>106,878</u>	<u>209,904</u>

Refuge4pets
NOTES TO THE ACCOUNTS

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Pet food	1,418	-	1,418	474
Fostering expenses	754	-	754	1,611
Kennel fees	5,252	-	5,252	1,717
Vet fees	6,096	12,953	19,049	14,836
Online shop merchandise	3,891	-	3,891	15,197
Events	2,194	-	2,194	94
Volunteer training and DBS	-	52	52	212
<i>Support Costs</i>				
Wages	13,320	92,138	105,458	73,852
Staff NIC (Employers)	3,739	-	3,739	-
Pensions	267	1,855	2,122	1,301
Staff training	0	3,143	3,143	1,460
Staff welfare	0	599	599	-
Rent & rates	9,894	852	10,746	10,951
Insurance	896	1,573	2,469	2,274
Repairs & renewals	-	-	-	13
Telephone and fax	2,411	194	2,605	2,354
IT expenses	1,390	51	1,441	1,530
Motor Expenses	0	20,217	20,217	19,656
Printing, postage and stationary	2,478	-	2,478	7,713
Subscriptions	177	-	177	294
Sundry expenses	1,027	1,074	2,101	1,440
Marketing and promotion	540	520	1,060	911
Legal and professional fees	0	2,381	2,381	3,625
Bank charges	132	-	132	4
Profit on disposal of tangible fixed assets	(2,747)	-	(2,747)	-
Depreciation	2,821	-	2,821	1,878
<i>Governance costs</i>				
Accountancy fees	270	545	815	1,015
Independent examination of the charity's accounts	975	-	975	975
	<u>57,196</u>	<u>138,146</u>	<u>195,342</u>	<u>165,387</u>

Refuge4pets
NOTES TO THE ACCOUNTS

7 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,821	1,878
Independent Examiner's fee	975	975
Other fees paid to the auditor or independent examiner	815	756

8 Trustee remuneration and expenses

	2022	2021
	Number	Number
The nature of the reimbursed expenses	Nil remuneration or expenses paid to trustees in the current or prior year.	

9 Staff costs

Salaries and wages	105,458	73,852
Social security costs	3,739	-
Pension costs	2,122	1,301
	<u>111,319</u>	<u>75,153</u>

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel	35,683	26,245
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The average monthly number of full time equivalent employees during the year was as follows:

	2022	2021
	Number	Number
Charitable activities full time	1	1
Charitable activities part time	5	4
	<u>6</u>	<u>5</u>

Refuge4pets
NOTES TO THE ACCOUNTS

10 Tangible fixed assets

	Motor vehicles	Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	7,000	6,715	13,715
Additions	19,833	1,235	21,068
Disposals	(7,000)	-	(7,000)
At 31 March 2022	<u>19,833</u>	<u>7,950</u>	<u>27,783</u>
Depreciation and impairment			
At 1 April 2021	4,047	1,316	5,363
Depreciation charge for the year	1,240	1,581	2,821
Disposals	(4,047)	-	(4,047)
At 31 March 2022	<u>1,240</u>	<u>2,897</u>	<u>4,137</u>
Net book values			
At 31 March 2022	<u>18,593</u>	<u>5,053</u>	<u>23,646</u>
At 31 March 2021	<u>2,953</u>	<u>5,399</u>	<u>8,352</u>

11 Stocks

	2022	2021
	£	£
Finished goods	703	747
	<u>703</u>	<u>747</u>

12 Debtors

	2022	2021
	£	£
Other debtors	1,521	18,264
Prepayments and accrued income	2,549	35,552
	<u>4,070</u>	<u>53,816</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,738	653
Other taxes and social security	1,862	2,773
Accruals and deferred income	975	975
	<u>4,575</u>	<u>4,401</u>

Refuge4pets
NOTES TO THE ACCOUNTS

14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2022
		£	£	£	£
Restricted funds:					
Restricted income funds:					
National Lottery 1st Reaching Communities Awards for All	67,163	53,981	(93,312)	(1,436)	26,396
	11,960	-	(6,973)	(411)	4,576
Support Adoption for Pets	154	-	-	(154)	-
Peoples' Postcode Lottery	18,439	-	(18,643)	204	0
Cornwall Community Foundation	-	5000	(3,320)	-	1,680
Jean Sainsburys	-	5000	(4809)	-	191
Norman Family Trust	-	11000	(1871)	-	9129
Pets At Home Foundation	-	15000	(8145)	-	6855
Spark	-	5000	-	-	5000
Steven Frewer	-	1500	(1074)	-	426
Total	97,716	96,481	(138,146)	(1,797)	54,254
Unrestricted funds:					
General funds	49,667	44,661	(57,196)	(13,497)	23,635
Designated funds:					
Capital Expenditure funded by Grants	8,352	-	-	15,294	23,646
Total	8,352	-	-	15,294	23,646
Revaluation Reserves:					
Total funds	155,735	141,142	(195,342)	-	101,535

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery 1st Reaching Communities A 3 year project which aims to enable freedom from domestic violence and abuse by removing a significant barrier which prevents many victims from leaving. Empower and support victims to access vital advice and safety.

Awards for All Support for core costs, rent, insurance, IT and telephony

Refuge4pets
NOTES TO THE ACCOUNTS

Support Adoption for Pets	Support for vet fees
Peoples' Postcode Lottery	Outreach project
Cornwall Community Foundation	Resettlement project
Jean Sainsburys	Support for vet fees
Norman Family Trust	Support for additional costs in relation to the Covid pandemic
Pets At Home Foundation	Support for vet fees
Spark	Outreach project
Steven Frewer	Support for children whose pets are supported by us.
Designated funds: Capital Expenditure funded by Grants	As per SORP requirements capital paid for by restricted funds is transferred to a designated fund to match depreciation.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	23,646	-	23,646
Net current assets	23,635	54,254	77,889
	<u>47,281</u>	<u>54,254</u>	<u>101,535</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	-	22,493	-	27,621
	<u>-</u>	<u>22,493</u>	<u>-</u>	<u>27,621</u>

17 Related party disclosures

Controlling party

The charity is managed by the trustees; thus no single party controls the company.