

Refuge4pets

A Charitable Incorporated Organisation

Charity No. 1174331

Company No. CE010822

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

31 March 2023

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 | (Resigned 14 July 2023) |
| Glyn Chambers | (Resigned 14 July 2023) |
| Helen Hoskin | |
| Laura Chesterfield | |
| Lesley Leahy | |
| Natalie Wilkerson | (Resigned 14 July 2023) |
| Richard Clack | (Passed away 14 June 2022) |
| Sarah Daniels-Day | (Resigned 16 June 2023) |

Accountants

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

Bankers

Lloyds Bank
The Parade
Liskeard
Cornwall
PL14 6AW

Refuge4pets TRUSTEES ANNUAL REPORT

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 2023.

OBJECTIVES AND ACTIVITIES

The purpose of the organisation is as follows:

To enable freedom from domestic abuse for people and animals.

Vision

We offer victims-survivors of domestic abuse an animal 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 animals. We believe that animals are an important part of victims-survivors' coping strategies and that the reciprocal bond between victim-survivors and animals aids recovery from trauma. We contribute to research, policy development and education around the link between domestic abuse and animal abuse to increase the safety and wellbeing of all victim-survivors – people and animals

Our main priorities are:

Priority 1

To reach victims-survivors who need our support to escape domestic abuse

Priority 2

To contribute to research, policy development and education around the link between domestic abuse and animal abuse in increase the safety and wellbeing of all victim-survivors.

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

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.

Refuge4pets
TRUSTEES ANNUAL
REPORT

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. 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 with three founding Trustees 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 over 5,000 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 2.4 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, 2022). Since 2017 the charity has supported over 350 families to escape domestic abuse by fostering nearly 600 animals.

Key achievements during this period include:

Continuing to establish Refuge4Pets as a key service in the coordinated community response to tackling domestic abuse. We are now attending 3 of the 7 Multi-Agency Risk Assessment Conferences (MARACs) across Devon and Cornwall. At these meetings families at risk of homicide due to domestic abuse are discussed and we are really contributing to the safeguarding of these families by supporting them to escape to safety with their animals at the earliest opportunity. We plan to attend all MARACs within the next 12 months to really embed animals in the MARAC process. We are also working with Safelives to update MARAC protocols and produce guidance for professionals.

We have developed an accredited training course and have trained approx. 1000 additional professionals this year from domestic and sexual violence services, animal welfare organisations, social care, police, health, vets and more to raise awareness about animal abuse in the context of domestic abuse.

We have spoken at conferences including The Link Two In Lisbon and The Animal Advocacy Conference at the University of Kent. This is great recognition of our expertise around the link between domestic abuse and animal abuse.

We have a new team structure in place and have expanded to become a team of six (5.7 FTE) to help us meet demand for our service and achieve our very exciting future plans.

We developed key communications to show the impact of our service.

We set ourselves stretching income generation targets which we reached. This has been one of our strongest financial years to date.

Refuge4pets TRUSTEES ANNUAL REPORT

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:

'Refuge4Pets has allowed me to be safe and rebuild my life without losing my best friends'.

'Refuge4Pets supported us to move away from domestic abuse and gave us the reassurance that our pets would be well cared for until we could have them back. Refuge4Pets kept our family together.'

'Without the service we may have lost our dog and that would have destroyed our family.'

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 151 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:

'Felt amazing we could help victims move to their next stage and had a beautiful cat in our family'

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

'It's the best thing I'm doing right now. It gives me purpose. I feel like I am doing something tangible for another human'.

In Summary

It has been another busy year and a transformational year for our service. We have grown the team and our skills and have had our strongest financial year on record in terms of generating income. However, it has also been a challenging year in terms of meeting demand for our service and rising costs. Our focus remains on the sustainability of our service longer term and as ever we remain committed and determined to keep doing what we do – enabling freedom from domestic abuse for all victim-survivors – people and animals.

Refuge4pets
TRUSTEES ANNUAL
REPORT

FINANCIAL REVIEW

Incoming resources for the period are £323,428 (2022: £141,142) and resources expended are £256,885 (2022: £195,342) leaving an overall surplus for the year of £66,543 (2022: £54,200 deficit). Total unrestricted funds carried forward at the end of the year are £82,245 (2022: £47,281) with £18,041 (2022: £23,646) of this in designated funds. In addition there remains £85,833 of restricted funds carried forward (2022: £54,254).

Reserves policy:

Refuge4Pet's reserves policy is to increase its level of unrestricted funds and maintain funds at a position where 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 £96,676 (£86,676 in running costs and £10,000 in liabilities) in unrestricted funds. As at 31st March 2023, the level of Refuge4Pet's unrestricted and undesignated funds stands at £64,204 (2023; £23,635) 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.

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.

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.

RefugeApets
TRUSTEES ANNUAL
REPORT

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

A handwritten signature in blue ink, appearing to read 'Laura', with a long horizontal stroke extending to the right.

Laura Chesterfield
Trustee
04 December 2023

**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 2023 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants.

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
04 December 2023

Refuge4pets
STATEMENT OF
FINANCIAL ACTIVITIES

for the year ended 31 March 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | 62,494 | 10,848 | 73,342 | 34,264 |
| Charitable activities | 5 | 14,023 | 236,063 | 250,086 | 106,878 |
| Total | | 76,517 | 246,911 | 323,428 | 141,142 |
| Expenditure on: | | | | | |
| Charitable activities | 6 | 41,553 | 215,332 | 256,885 | 195,342 |
| Total | | 41,553 | 215,332 | 256,885 | 195,342 |
| Net gains on investments | | - | - | - | - |
| Net income/(expenditure) | 7 | 34,964 | 31,579 | 66,543 | (54,200) |
| Net income/(expenditure) before other gains/(losses) | | 34,964 | 31,579 | 66,543 | (54,200) |
| Other gains and losses: | | | | | |
| Net movement in funds | | 34,964 | 31,579 | 66,543 | (54,200) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 47,281 | 54,254 | 101,535 | 155,735 |
| Total funds carried forward | | 82,245 | 85,833 | 168,078 | 101,535 |

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 2023 | |
|--|-------|-----------------------|-----------------------|
| Company No. CE010822 | Notes | 2023 £ | 2022 £ |
| Fixed assets | | | |
| Tangible assets | 10 | 18,041 | 23,646 |
| | | <u>18,041</u> | <u>23,646</u> |
| Current assets | | | |
| Stocks | 11 | - | 703 |
| Debtors | 12 | 19,395 | 4,070 |
| Cash at bank and in hand | | 136,384 | 77,691 |
| | | <u>155,779</u> | <u>82,464</u> |
| Creditors: Amount falling due within one year | 13 | (5,742) | (4,574) |
| Net current assets | | <u>150,037</u> | <u>77,890</u> |
| Total assets less current liabilities | | <u>168,078</u> | <u>101,536</u> |
| Net assets excluding pension asset or liability | | <u>168,078</u> | <u>101,536</u> |
| The funds of the charity | | | |
| Restricted funds | 14 | | |
| Restricted income funds | | 85,833 | 54,254 |
| | | <u>85,833</u> | <u>54,254</u> |
| Unrestricted funds | 14 | | |
| General funds | | 64,204 | 23,635 |
| Designated funds | | 18,041 | 23,646 |
| | | <u>82,245</u> | <u>47,281</u> |
| Total funds | | <u><u>168,078</u></u> | <u><u>101,535</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 2023 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 04 December 2023

And signed on its behalf by:



Laura Chesterfield
Trustee
04 December 2023

Refuge4pets
STATEMENT OF CASH
FLows

for the year ended 31 March 2023

| | 2023 £ | 2022 £ |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Net income/(expenditure) per Statement of Financial Activities | 66,543 | (54,200) |
| Adjustments for: | | |
| Depreciation of property, plant and equipment | 5,954 | 2,821 |
| Other gains/losses | - | - |
| Decrease in stocks | 703 | 44 |
| (Increase)/Decrease in trade and other receivables | (15,325) | 49,746 |
| Increase in trade and other payables | 1,168 | 174 |
| Net cash provided by/(used in) operating activities | <u>59,043</u> | <u>(1,415)</u> |
| Cash flows from investing activities | | |
| Purchases of property, plant and equipment | (349) | (21,068) |
| Net cash used in investing activities | <u>(349)</u> | <u>(18,115)</u> |
| Net cash from financing activities | <u>-</u> | <u>-</u> |
| Net increase/(decrease) in cash and cash equivalents | 58,694 | (19,530) |
| Cash and cash equivalents at the beginning of the year | 77,691 | 97,221 |
| Cash and cash equivalents at the end of the year | <u>136,385</u> | <u>77,691</u> |
| Components of cash and cash equivalents | | |
| Cash and bank balances | 136,384 | 77,691 |
| | <u>136,384</u> | <u>77,691</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

for the year ended 31 March 2023

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 |

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.

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.

Refuge4pets
NOTES TO THE ACCOUNTS

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 2.

3 Statement of Financial Activities - prior year

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|--|--|---------------------------------------|
| Income and endowments from: | | | |
| Donations and legacies | 32,764 | 1,500 | 34,264 |
| Charitable activities | 11,897 | 94,981 | 106,878 |
| Total | <u>44,661</u> | <u>96,481</u> | <u>141,142</u> |
| Expenditure on: | | | |
| Charitable activities | 57,196 | 138,146 | 195,342 |
| Total | <u>57,196</u> | <u>138,146</u> | <u>195,342</u> |
| Net income | <u>(12,535)</u> | <u>(41,665)</u> | <u>(54,200)</u> |
| Transfers between funds | 1,797 | (1,797) | |
| Net income before other gains/(losses) | <u>(10,738)</u> | <u>(43,462)</u> | <u>(54,200)</u> |
| Other gains and losses: | | | |
| Net movement in funds | <u>(10,738)</u> | <u>(43,462)</u> | <u>(54,200)</u> |
| Reconciliation of funds: | | | |
| Total funds brought forward | 58,019 | 97,716 | 155,735 |
| Total funds carried forward | <u><u>47,281</u></u> | <u><u>54,254</u></u> | <u><u>101,535</u></u> |

Refuge4pets
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

| | Unrestricted | Restricted | Total 2023 | Total 2022 |
|-----------------------|---------------------|-------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Appeals and donations | 57,801 | 10,848 | 68,649 | 32,537 |
| Gift Aid | 4,638 | - | 4,638 | 1,527 |
| Legacies | - | - | - | 200 |
| Dog Sponsorship | 55 | - | 55 | - |
| | <u>62,494</u> | <u>10,848</u> | <u>73,342</u> | <u>34,264</u> |

5 Income from charitable activities

| | Unrestricted | Restricted | Total 2023 | Total 2022 |
|--------------------------------|---------------------|-------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| <i>Grant Income</i> | | | | |
| Cornwall Community Foundation | - | - | - | 5,000 |
| Jean Sainsburys | - | 5,000 | 5,000 | 5,000 |
| Norman Family Trust | - | 500 | 500 | 11,000 |
| Pets At Home Foundation | - | 22,000 | 22,000 | 15,000 |
| Spark | - | - | - | 5,000 |
| Lottery Awards | - | 9,046 | 9,046 | - |
| Lush | - | 3,500 | 3,500 | - |
| National Lottery Community | - | 106,017 | 106,017 | 53,981 |
| Pet Plan | - | 20,000 | 20,000 | - |
| Kennel Club | - | 30,000 | 30,000 | - |
| The Fore | - | 30,000 | 30,000 | - |
| Livewell Foundation | - | 10,000 | 10,000 | - |
| <i>Primary Purpose Trading</i> | | | | |
| Training | 3,000 | - | 3,000 | - |
| Events | 3,624 | - | 3,624 | 5,681 |
| Online shop | 7,399 | - | 7,399 | 6,216 |
| | <u>14,023</u> | <u>236,063</u> | <u>250,086</u> | <u>106,878</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

6 Expenditure on charitable activities

| | Unrestricted | Restricted | Total 2023 | Total 2022 |
|--|---------------------|-------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| <i>Direct expenditure on charitable activities</i> | | | | |
| Pet food | 3,490 | 541 | 4,031 | 1,418 |
| Fostering expenses | 2,632 | - | 2,632 | 754 |
| Kennel fees | 6,034 | - | 6,034 | 5,252 |
| Vet fees | 65 | 32,101 | 32,166 | 19,049 |
| Online shop merchandise | 2,063 | - | 2,063 | 3,891 |
| Events | 545 | - | 545 | 2,194 |
| Volunteer training and DBS | 92 | 18 | 110 | 52 |
| <i>Support Costs</i> | | | | |
| Wages | 0 | 134,585 | 134,585 | 105,458 |
| Staff NIC (Employers) | - | 5,618 | 5,618 | 3,739 |
| Pensions | - | 2,765 | 2,765 | 2,122 |
| Staff training | 9 | 2,392 | 2,401 | 3,143 |
| Staff welfare | 89 | 417 | 506 | 599 |
| Rent & rates | 6,295 | 2,422 | 8,717 | 10,746 |
| Insurance | 1,236 | 1,743 | 2,979 | 2,469 |
| Telephone and fax | 4,031 | - | 4,031 | 2,605 |
| IT expenses | 1,192 | 1,673 | 2,865 | 1,441 |
| Motor Expenses | 511 | 21,695 | 22,206 | 20,217 |
| Printing, postage and stationary | 2,343 | 27 | 2,370 | 2,478 |
| Subscriptions | 862 | 24 | 886 | 177 |
| Sundry expenses | 759 | 584 | 1,343 | 2,101 |
| Marketing and promotion | 504 | 4,322 | 4,826 | 1,060 |
| Consultancy fees | 1,068 | 2,472 | 3,540 | - |
| Legal and professional fees | - | - | - | 2,381 |
| Bank charges | 205 | - | 205 | 132 |
| Profit on disposal of tangible fixed assets | - | - | - | (2,747) |
| Depreciation | 5,954 | - | 5,954 | 2,821 |
| <i>Governance costs</i> | | | | |
| Accountancy fees | 597 | 1,935 | 2,532 | 815 |
| Independent examination of the charity's accounts | 975 | - | 975 | 975 |
| | <u>41,553</u> | <u>215,332</u> | <u>256,885</u> | <u>195,342</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

7 Net income/(expenditure) before transfers

| | 2023 | 2022 |
|------------------------------------|-------------|-------------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation of owned fixed assets | 5,954 | 2,821 |

8 Trustee remuneration and expenses

| | 2023 | 2022 |
|---------------------------------------|---|---------------|
| | 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 | 134,585 | 105,458 |
| Social security costs | 5,618 | 3,739 |
| Pension costs | 2,765 | 2,122 |
| | <u>142,968</u> | <u>111,319</u> |

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

| | | |
|--|--------|--------|
| Total employee benefits received by key management personnel | 35,863 | 35,683 |
|--|--------|--------|

The average monthly number of employees during the year was as follows:

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | Number | Number |
| Charitable activities full time | 1 | 1 |
| Charitable activities part time | 6 | 5 |
| | <u>7</u> | <u>6</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

10 Tangible fixed assets

| | Motor vehicles | Equipment | Total |
|------------------------------------|---------------------------|------------------|---------------|
| | £ | £ | £ |
| Cost or revaluation | | | |
| At 1 April 2022 | 19,833 | 7,950 | 27,783 |
| Additions | - | 349 | 349 |
| At 31 March 2023 | <u>19,833</u> | <u>8,299</u> | <u>28,132</u> |
| Depreciation and impairment | | | |
| At 1 April 2022 | 1,240 | 2,897 | 4,137 |
| Depreciation charge for the year | 4,648 | 1,306 | 5,954 |
| At 31 March 2023 | <u>5,888</u> | <u>4,203</u> | <u>10,091</u> |
| Net book values | | | |
| At 31 March 2023 | <u>13,945</u> | <u>4,096</u> | <u>18,041</u> |
| At 31 March 2022 | <u>18,593</u> | <u>5,053</u> | <u>23,646</u> |

11 Stocks

| | 2023 | 2022 |
|----------------|-------------|-------------|
| | £ | £ |
| Finished goods | - | 703 |
| | <u>-</u> | <u>703</u> |

12 Debtors

| | 2023 | 2022 |
|--------------------------------|---------------|--------------|
| | £ | £ |
| Other debtors | 19,395 | 1,521 |
| Prepayments and accrued income | - | 2,549 |
| | <u>19,395</u> | <u>4,070</u> |

13 Creditors:

amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 193 | 1,738 |
| Other taxes and social security | 4,134 | 1,862 |
| Other creditors | 441 | - |
| Accruals and deferred income | 974 | 974 |
| | <u>5,742</u> | <u>4,574</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

14 Movement in funds

| | At 1 April 2022 | Incoming resources (including other gains/losses) | Resources expended | Gross transfers | At 31 March 2023 |
|---|----------------------------|--|-------------------------------|----------------------------|---------------------------------|
| | £ | £ | £ | £ | £ |
| Restricted funds: | | | | | |
| Restricted income funds: | | | | | |
| National Lottery 1st Reaching Communities | 26,397 | 106,017 | (109,188) | - | 23,226 |
| Awards for All Pets At Home Foundation | 4,576 | 9,046 | (13,622) | - | - |
| Lush 3 | 6,855 | 22,000 | (24,978) | - | 3,877 |
| | - | 3,500 | (3,500) | - | - |
| Jean Sainsburys & Crowdfunder | 191 | 15,598 | (194) | - | 15,595 |
| Norman Family Trust | 9,129 | 500 | (9,629) | - | - |
| Kennel Club | - | 30,000 | (24,903) | - | 5,097 |
| Spark | 5,000 | - | (5,000) | - | - |
| Restricted individual donations | 426 | 250 | (676) | - | - |
| Pet Plan 2 | - | 20,000 | - | - | 20,000 |
| The Fore | - | 30,000 | (21,962) | - | 8,038 |
| Livewell Foundation | - | 10,000 | - | - | 10,000 |
| Cornwall Community Foundation | 1,680 | - | (1,680) | - | - |
| <i>Total</i> | <u>54,254</u> | <u>246,911</u> | <u>(215,332)</u> | <u>-</u> | <u>85,833</u> |
| Unrestricted funds: | | | | | |
| General funds | 23,635 | 76,517 | (35,599) | (349) | 64,204 |
| Designated funds: | | | | | |
| Capital Expenditure funded by Grants | 23,646 | - | (5,954) | 349 | 18,041 |
| <i>Total</i> | <u>23,646</u> | <u>-</u> | <u>(5,954)</u> | <u>349</u> | <u>18,041</u> |
| Revaluation Reserves: | | | | | |
| Total funds | <u>101,535</u> | <u>323,428</u> | <u>(256,885)</u> | <u>-</u> | <u>168,078</u> |

Refuge4pets
NOTES TO THE ACCOUNTS

Analysis of net assets between
15 funds

| | Unrestricted funds | Restricted funds | Total |
|--------------------|-------------------------------|-----------------------------|----------------|
| | £ | £ | £ |
| Fixed assets | 18,041 | - | 18,041 |
| Net current assets | 84,803 | 65,234 | 150,037 |
| | <u>102,844</u> | <u>65,234</u> | <u>168,078</u> |

16 Commitments

Operating lease commitments

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

| | 2023 | 2023 | 2022 | 2022 |
|------------------------------------|-------------------------------|--------------|-------------------------------|---------------|
| | Land and buildings | Other | Land and buildings | Other |
| | £ | £ | £ | £ |
| Operating leases with expiry date: | | | | |
| In the second to fifth years | | | | |
| inclusive | - | - | - | 22,493 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>22,493</u> |

17 Related party disclosures

Controlling party

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