

Charity number: 1176283

**THE MUTTS NUTTS RESCUE  
UNAUDITED ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**THE MUTTS NUTTS RESCUE**  
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**For the year ending 31 December 2022**

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**Administrative Details**  
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**Trustees**

Jane Freeman	Chair
Desmond McGurk	
Teresa Cook	resigned 13 August 2023
Sarah Jane Dyer	appointed 01 April 2022

**Charity registered number**

1176283

**Charity contact address**

28A Little Casterton Road  
Stamford  
Lincolnshire  
PE9 1BE

**Independent examiners**

Larking Gowen LLP  
First Floor Prospect House  
Rouen Road  
Norwich  
NR1 1RE

**THE MUTTS NUTTS RESCUE**  
**Trustees' Report**  
**For the year ending 31 December 2022**

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The Trustees present their report and the audited financial statements for the year ended 31 December 2022.

**Objectives and activities**

**a. Policies and objectives**

The objects of The Mutts Nutts Rescue are: For the benefit of the public to relieve the suffering of domestic companion animals in need of care and attention in particular, but not exclusively, by:

1. Providing or maintaining or assisting in the provision and maintenance or support of kennels, rescue homes or other facilities for the reception and care of such animals.
2. Providing treatment for such animals which are sick, injured, neglected or ill-treated.
3. Finding alternative caring homes for such animals.

To relieve and assist elderly persons and anyone suffering from a serious or terminal illness by providing or assisting in the provision of care for their pets and to find caring homes for such pets.

**b. Activities undertaken to achieve objectives**

A range of charitable services under the umbrella of HOMES, namely:

- The provision of dog walking services and trips to vets and groomers for cats and dogs (Hand 2 Hold Services).
- The provision of temporary respite care for cats and dogs whilst their owners need help (Over 2 Us Services).
- Re-homing dogs and cats and the provision and support of long - term foster care for elderly pets (Meant 2 Be Services).
- Sharing, as appropriate, updates regarding pets who have been re-homed by the charity with family members and providing advice and guidance as to where further help might be accessed by those that sometimes we cannot help (Easy to Share Services).
- Creating personalised legacy plans for the care of pets whose owners pre-decease them (Safe to Leave Services).

In signing this Trustee Report the Trustees have confirmed that the activities of the charity in 2022 had fulfilled its objectives of benefitting the public by advancing animal welfare.

**c. Principal funding**

The charity's principal source of funds in 2022 were exceptional legacy payments totalling £258,391. One legacy of £233,391 has been classified as endowment income as it is substantially greater than the charity's normal outgoings and it would have been expected for the charity to invest the gift for future generation of income. Donations (Gift aided and non-aided) totalled £33,590. Fundraising initiatives raised £4,760.

**d. Investment policy**

At a Meeting in July the Trustees discussed investment possibilities for the legacy monies. An appropriate capital investment in land or property was the favoured option on the understanding that this would be a "mixed motive" investment and the balance between obtaining a financial return and furthering the charity's activities and aims would require professional advice and a detailed Investment Policy. The search for a suitable plot of land locally to invest in and that could be used for dog walking

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**Objectives and activities (continued)**

and fundraising activities would be initiated and actively pursued for a year. Meanwhile the monies were placed in a 32 Day Notice Deposit Account with Lloyds bank to earn as much interest as possible whilst still having easy access to the funds.

The Trustees were unable to source an appropriate "mixed-motive" investment opportunity and intend to engage with a Stockbroking Firm to invest the legacy funds as an expendable endowment and use the income so generated.

**Achievements and performance**

**a. Review of activities**

During 2022, as the country emerged from the Covid pandemic but struggled with costs of living increases the charity provided substantially more services than ever before to the elderly and poorly members of our local community in need of help with their pets.

Our Hand to Hold services were provided to a regular client base by our core team of two staff members, Trustees and a fluctuating number of volunteers who in total provided over 1,500 dog walks and 81 trips to the vet or to a groomer.

At the beginning of 2022 3 cats and 8 dogs the charity had helped in 2021 required ongoing support: 6 dogs needed regular walking (4 of which received regular walks throughout the year) and 2 elderly dogs and 3 cats remained all year in the charity's long term foster care due to their advanced age and needs.

In 2022 an additional 39 new pets were assimilated into the services we provide:

- 16 dogs and cats requiring walking or vet/groomer visits
- 8 requiring respite care
- 15 were re-homed

This support from our small team of staff, trustees and volunteers provided invaluable peace of mind to frail and vulnerable members of our local community, some of whom were very dependent upon their pets for much -needed companionship.

The charity also responded to 884 contacts, (almost double the number received in 2021) over a third of which were from people wanting help or advice about a pet, just under a third were looking for a pet to rehome and the remainder were wanting to volunteer or donate.

All who contacted us received a response, either via email or telephone. Particularly for some elderly or isolated members of our community just a friendly voice on the end of a phone offering guidance, and being prepared to listen, was all that was needed.

There was however a growing awareness that in order to keep our telephone line available for emergencies and to free up as much time as possible needed by our two staff members to look after pets and organise volunteers and fosterers that whenever appropriate new clients or their family members contacting the charity were encouraged to do so via user friendly forms found on the charity's new, easy to navigate, website which was launched in the autumn of 2022.

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**Financial review**

**a. Financial position**

The year started with unrestricted funds available of £41,541 and no restricted funds. A substantial legacy payment from one grateful and very generous client was received via two distributions of funds in April and December (£203,391 and £30,000) and these funds were transferred into an Instant Access Savings Account with Lloyds Bank. As outlined in the Principal Funding section of this report, these legacy receipts have been classified as endowment income. A further unexpected donation of £25,000 received in November was retained within the charity's current account.

The charity's regular and ongoing income streams comprising donations (gift aided, non-gift aided and small cash donations) for charitable services provided and from local supporters and businesses totalled £33,590. Product sales and fundraising events raised £4,760. The charity's essential expenses were kept to a minimum and comprised wages and associated oncosts totalling £29,714, vet fees and animal care costs of £8,868, other expenditure of £889 and product and fundraising expenses of £875.

Despite routine expenditure exceeding income by approximately £1k the Trustees considered this to be acceptable due to a marked increase in charitable activity throughout the year, the unpredictable nature of our work and the receipt of substantial legacy monies.

**b. Reserves policy**

At a Trustee Meeting held 24th March 2022 the ongoing costs for the development and maintenance of our HOMES service and the number of pets and their owners that we have helped since the pandemic and to whom we have an ongoing commitment was discussed in detail.

Our Operational Strategy for 2022 was to continue to provide the HOMES services to existing and new clients but whenever possible to utilise the help of trained and committed volunteers to walk dogs and to foster dogs and cats in their own homes.

Our operations demanded an income of at least £30k per annum. At 31 December 2022 the charity held £35,294 (2021: £46,861) of free reserves which roughly equates to 14 months (2021: 17) of operational expenditure. Endowment funds at 31 December 2022 were £268,391 (2021: £nil). The Trustees have the power to apply endowment funds as if it were unrestricted. The charity held no restricted funds in either year. Total funds at 31 December 2022 amounted to £303,685 (2021: £46,861).

**c. Principal risks and uncertainties**

The Trustees reviewed the risks to which they felt the charity was exposed on a regular basis throughout the year. The viability of the charity from an activity point of view, namely having the capacity to help elderly and terminally ill members of the local community with their pets when help was needed was considered to be a manageable risk, but one that needed constant evaluation as the ability to provide emergency foster care for pets and services such as dog walking and trips to the vets are dependent upon a network of fully inducted and trained volunteers.

The retention of suitable fosterers could be a challenge (mainly due to fosterers giving a permanent home to those pets that they were fostering) as was the recruitment of volunteers to help walk dogs at times that suited both the volunteers and the pet owners. The role of one of our two paid staff members has increasingly become one of attracting, inducting, and managing the recruitment of new volunteers whilst the other is focussed upon providing emergency short term foster care in her own home and providing services like dog walking to owners with more challenging dogs or owners who require regular help.

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**Trustees' Report**  
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**Financial review (continued)**

The financial viability of the charity was strengthened enormously by the large legacy received and donations received from those who had accessed our charitable services and local supporters increased by 15% when compared to 2021.

The Trustees continue to consider that there are no other substantial risks beyond the ongoing liabilities disclosed in the accounts and the normal risks associated with running events and working with pets for which the charity holds public liability insurance.

**Structure, governance and management**

**a. Constitution**

The charity was incorporated on 14 December 2017 and commenced trading on that date. It is registered with the Charity Commission (charity no. 1176283).

The Mutts Nutts Rescue is a charity governed by a constitution, dated 14 December 2017, which established the objects and powers of the organisation and its trustees.

**b. Organisational structure and decision-making policies**

The Trustee Board of 4 Trustees take responsibility for strategic decisions to ensure that all the charity does supports its purposes and benefits the public, take responsibility for governance and managing its financial resources and sign off the charity's Annual Return and Accounts.

The CEO and Assistant Operations Manager take responsibility for the day to day running of the charity, particularly regarding the services it provides to the local community and their pets, answering the phone and responding to emails, publicity and promotion via social media and compiling statistics on a monthly basis for the Trustees to show activity and performance.

The CEO also takes responsibility for the induction, training and supervision of the fosterers and volunteers.

The charity has a close working relationship with a local Veterinary practice, two privately owned pet shops in local towns and liaises with local care networks, for the elderly and vulnerable such as the Evergreen Care Trust.

**Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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**Trustees' responsibilities (continued)**

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed / scheme. 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.



Jane Freeman, Chairman

Date: 13.10.23

The Mutts Nutts Rescue  
28A Little Casterton Road  
Stamford  
PE9 1BE



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE MUTTS NUTTS RESCUE  
YEAR ENDED 31 DECEMBER 2022**

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I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 1 to 10.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records

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.

Signed:



**Giles Kerkham FCA DChA**

**Larking Gowen LLP**

Chartered Accountants

1st Floor Prospect House

Rouen Road

Norwich

NR1 1RE


Date: 13/10/23

**THE MUTTS NUTTS RESCUE  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2022**

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	<b>2022</b> £	<b>2022</b> £	<b>2022</b> £	<b>2021</b> £
	Endowment funds	Unrestricted funds	Total funds	Total funds
<b>CURRENT ASSETS</b>				
Stock		107	107	520
Debtors		4,825	4,825	4,801
Cash at bank and in hand	268,391	30,362	298,753	41,540
	<u>268,391</u>	<u>35,294</u>	<u>303,685</u>	<u>46,861</u>
<b>Total Assets less Liabilities</b>	<u>268,391</u>	<u>35,294</u>	<u>303,685</u>	<u>46,861</u>
<b>CHARITY FUNDS</b>				
Endowment			268,391	-
Unrestricted			<u>35,294</u>	<u>46,861</u>
			<u>303,685</u>	<u>46,861</u>
			-	-

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

  
 .....  
**Jane Freeman**  
 Trustee  
 Date: 13.10.23

**THE MUTTS NUTTS RESCUE  
RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 DECEMBER 2022**

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	<b>2022</b> £	<b>2022</b> £	<b>2022</b> £	<b>2021</b> £
	Endowment funds	Unrestricted funds	Total funds	Total funds
<b>RECEIPTS</b>				
Legacies	233,391	-	233,391	35,000
Donations		58,590	58,590	28,475
Charitable activities	-	154	154	5,385
Other trading activities	-	4,760	4,760	1,954
Interest income	-	663	663	-
<b>TOTAL RECEIPTS</b>	<b>233,391</b>	<b>64,167</b>	<b>297,558</b>	<b>70,814</b>
<b>PAYMENTS</b>				
Raising funds	-	875	875	1,446
Charitable activities – vet fees and animal care	-	8,868	8,868	5,621
Charitable activities – other	-	29,714	29,714	24,869
Other	-	889	889	1,325
<b>TOTAL PAYMENTS</b>	<b>-</b>	<b>40,346</b>	<b>40,346</b>	<b>33,261</b>
<b>NET (PAYMENTS)/RECEIPTS</b>	<b>233,391</b>	<b>23,821</b>	<b>257,212</b>	<b>37,553</b>
Transfer between funds	35,000	(35,000)	-	
<b>CASH FUNDS B/FWD</b>	<b>-</b>	<b>41,541</b>	<b>41,541</b>	<b>3,989</b>
<b>CASH FUNDS C/FWD</b>	<b>268,391</b>	<b>30,362</b>	<b>298,753</b>	<b>41,541</b>

**1. Transactions with Trustees**

No remuneration, expenses or other benefits were paid to the Committee of Trustees or people connected with them by the charity.

There were no other transactions with or payments to trustees or connected parties.

**2. Endowment Funds**

Endowment funds represent legacy receipts that the Trustees intend to invest to generate future income for the charity. There are no restrictions from the donor on either holding the funds as capital or transferring to unrestricted funds to apply as revenue funding.

£35,000 was transferred from unrestricted to endowment cash funds reflecting a reclassification of 2021 legacy receipts.