

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Pawprints

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page	
Report of the Trustees	1 to 3	Report
Independent Examiner's Report	4	Independent
Statement of Financial Activities	5	Statement
Balance Sheet	6	Balance
Notes to the Financial Statements	7 to 12	Notes
Additional Statement of Financial Activities	13 to 14	Details

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pawprints exists

- For the benefit of the public, to further the conservation and preservation of wildlife, including, but not exclusively, hedgehogs, within the Merseyside area.
- For the benefit of the public, to relieve the suffering and distress of wildlife in need of care and attention by providing rescue, care, and rehabilitation services for sick, injured, or orphaned wildlife with the aim of releasing such animals back into the wild wherever possible.
- To advance the education of the public in the study of wildlife, including, but not exclusively, hedgehogs, and the care, methods of treatment, conservation and habitat of hedgehogs and other animals.

Significant activities

THE HOGGERY

Despite the whole pandemic situation, we welcomed 352 new patients this year.

We admitted 164 hedgehogs, 138 birds, 5 foxes including 3 cubs and 47 "others" - various!!

THE BIRDS

Suddenly, once Spring arrived, it seemed as if the sky was raining birds and we have been, at times, completely overwhelmed with demand on our services and have had to close our doors to our feathered friends.

"OTHER - VARIOUS"

Well, this covers a multitude of small mammals, some wild, some not so wild. We would love to be able to take in, and care for, every animal that comes our way, but we are aware of our limits and of the licensing requirements that come with certain rescues.

During this year we received several bats into The Hoggery for short term stays. Bat handling is a very specific and licensed area of work and while we are happy to temporarily hold bats for collection by bat experts, we are not skilled or licensed in bat handling.

THE SHOP

COVID19 looked like complete disaster for our New Ferry shop. It is quite literally the engine room that keeps the ship running. We were fortunate to be able to apply for government funding in this period through achieving Business Rates Covid-19 grant. This doubtless kept us afloat in this dark year.

Volunteers

Unfortunately we lost most of our volunteers as many were either young, or deemed to be at risk of the covid virus causing them serious harm.

With so many risks and regulations in place, we were unable to field a full team of volunteers and only the hardy and the brave continued to support the team. Again - we cannot thank them enough.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are hugely grateful to all those wonderful caring people who took the time to care and to bring injured and/or ill hedgehogs, birds and assorted other wildlife to us for help. We know we can't save them all - but we will always give them the best possible opportunity to get better, get stronger and get back out there.

FINANCIAL REVIEW

Financial position

We have ended the year well, safe in the knowledge that we are just about breaking even each month and are managing to hold our heads above water and pay all our bills. BUT a huge cloud has appeared as we draw to a close, a cloud called Covid-19 and as we are instructed to close our shop and stay home, we wonder what the year ahead will mean for our survival, our wildlife, and our future.

Principal funding sources

We receive no statutory funding and rely entirely on donations and on the great work our shop staff do, bringing in the funds each month to keep the bills paid.

We did receive COVID grants during the year and also received a £2000 grant from CAF for general use.

Reserves policy

Pawprints aims to hold a reserve that will safely cover all commitments for 6 months. We do not hold this level of reserves yet but aim to increase reserves to reach that level.

This will be reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176869

Principal address

15 Morpeth Close
Moreton
Wirral
CH46 6HQ

Trustees

J Wood
E A Crompton (resigned 1.2.23)
E J France
T L Williams (resigned 1.2.23)
A Walsh (appointed 1.4.23)
C Shaw (appointed 1.4.23)
D Tully-Bucknell (appointed 1.3.23)

Pawprints

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Corke Accountancy Services

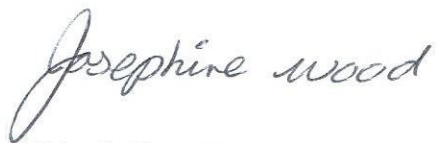
2 Upton Road

Claughton

Wirral

CH41 0DF

Approved by order of the board of trustees on 18 August 2023 and signed on its behalf by:

A handwritten signature in cursive script that reads "Josephine wood". The signature is written in dark ink and is positioned above the printed name "J Wood - Trustee".

J Wood - Trustee

Independent examiner's report to the trustees of Pawprints

I report to the charity trustees on my examination of the accounts of Pawprints (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R Corke

Rachel Corke
FCA
Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

18 August 2023

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,252	-	12,252	12,563
Charitable activities					
Animal Welfare		18,667	-	18,667	50,000
Shop		19,431	-	19,431	-
Other trading activities	2	17,581	-	17,581	23,576
Total		67,931	-	67,931	86,139
EXPENDITURE ON					
Raising funds		-	-	-	183
Charitable activities					
Animal Welfare		59,050	-	59,050	80,675
Shop		7,080	-	7,080	5,605
Other		-	-	-	250
Total		66,130	-	66,130	86,713
NET INCOME/(EXPENDITURE)		1,801	-	1,801	(574)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,513	-	12,513	13,087
TOTAL FUNDS CARRIED FORWARD		14,314	-	14,314	12,513

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	3,589	-	3,589	4,546
CURRENT ASSETS					
Debtors	7	1,075	-	1,075	1,682
Cash at bank		9,867	-	9,867	6,824
		<u>10,942</u>	<u>-</u>	<u>10,942</u>	<u>8,506</u>
CREDITORS					
Amounts falling due within one year	8	(217)	-	(217)	(539)
NET CURRENT ASSETS		<u>10,725</u>	<u>-</u>	<u>10,725</u>	<u>7,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,314</u>	<u>-</u>	<u>14,314</u>	<u>12,513</u>
NET ASSETS		<u>14,314</u>	<u>-</u>	<u>14,314</u>	<u>12,513</u>
FUNDS	10				
Unrestricted funds				14,314	12,513
TOTAL FUNDS				<u>14,314</u>	<u>12,513</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2023 and were signed on its behalf by:



J Wood - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	520	2,040
Shop income	17,001	21,441
Sponsorships	60	95
	17,581	23,576

3. TRUSTEES' REMUNERATION AND BENEFITS

Erika France became a Trustee in April 2019 and is employed by the charity as manager of The Hoggery and volunteer co-ordinator.

During the year ended 31st March 2021 Erika received £9,068.80 remuneration (2020 £7,881.60).

Thomas Williams became a Trustee in June 2019 and is employed on a part time basis for the role of Sunday Volunteer Management.

During the year ended 31st March 2021 Thomas received £2,040 remuneration (2020 £558.28).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

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

	31.3.21	31.3.20
Volunteer Co-ordinator	1	1
Animal Welfare Workers	4	4
	5	5

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,563	-	12,563
Charitable activities			
Animal Welfare	50,000	-	50,000
Other trading activities	23,576	-	23,576
Total	86,139	-	86,139
EXPENDITURE ON			
Raising funds	183	-	183
Charitable activities			
Animal Welfare	80,675	-	80,675
Shop	5,605	-	5,605
Other	250	-	250
Total	86,713	-	86,713
NET INCOME/(EXPENDITURE)	(574)	-	(574)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,087	-	13,087
TOTAL FUNDS CARRIED FORWARD	12,513	-	12,513

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	7,583
Additions	240
At 31 March 2021	<u>7,823</u>
DEPRECIATION	
At 1 April 2020	3,037
Charge for year	1,197
At 31 March 2021	<u>4,234</u>
NET BOOK VALUE	
At 31 March 2021	<u>3,589</u>
At 31 March 2020	<u>4,546</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	1,075	1,682
	<u>1,075</u>	<u>1,682</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Taxation and social security	(952)	-
Other creditors	1,169	539
	<u>217</u>	<u>539</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21 £	31.3.20 £
Within one year	8,640	8,590
Between one and five years	15,840	-
	<u>24,480</u>	<u>8,590</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,513	1,801	14,314
TOTAL FUNDS	<u>12,513</u>	<u>1,801</u>	<u>14,314</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,931	(66,130)	1,801
TOTAL FUNDS	<u>67,931</u>	<u>(66,130)</u>	<u>1,801</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	13,087	(574)	12,513
TOTAL FUNDS	<u>13,087</u>	<u>(574)</u>	<u>12,513</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,139	(86,713)	(574)
TOTAL FUNDS	<u>86,139</u>	<u>(86,713)</u>	<u>(574)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	13,087	1,227	14,314
TOTAL FUNDS	<u>13,087</u>	<u>1,227</u>	<u>14,314</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,070	(152,843)	1,227
TOTAL FUNDS	<u>154,070</u>	<u>(152,843)</u>	<u>1,227</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,781	7,884
Gift aid	2,471	4,679
	12,252	12,563
Other trading activities		
Fundraising events	520	2,040
Shop income	17,001	21,441
Sponsorships	60	95
	17,581	23,576
Charitable activities		
Contract	16,667	50,000
Grants	21,431	-
	38,098	50,000
Total incoming resources		
	67,931	86,139
EXPENDITURE		
Raising donations and legacies		
Event costs	-	96
Other trading activities		
Purchases	-	87
Charitable activities		
Wages	26,564	51,909
Pensions	-	23
Rates and water	178	243
Insurance	996	1,155
Light and heat	3,428	3,420
Telephone	725	659
Postage and stationery	661	47
Advertising	56	291
Sundries	-	852
Animal Welfare	11,421	8,170
Carried forward	44,029	66,769

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	44,029	66,769
Farm donations	100	106
Rent	14,772	12,606
Volunteer expenses	134	697
Computer costs	97	311
Waste disposal	2,188	1,919
Property repairs	1,658	1,234
Training costs	-	340
Hygiene costs	326	-
Fixtures and fittings	1,197	1,515
	64,501	85,497
Support costs		
Finance		
Bank charges	549	303
Governance costs		
Accountancy and legal fees	1,080	730
	66,130	86,713
Total resources expended		
Net income/(expenditure)	1,801	(574)