

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31<sup>st</sup> July 2024  
for  
HOMEWARD BOUND



Whittles LLP, Chartered Accountants  
1 Richmond Road, Lytham St Annes, Lancashire, FY8 1PE

## HOMEWARD BOUND

### Contents of the Financial Statements for the Year Ended 31<sup>st</sup> July 2024

	Page
Report of the Trustees	1 to 4
Accountant's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 9
Detailed Statement of Financial Activities	10

## HOMeward BOUND

### Report of the Trustees for the Year Ended 31<sup>st</sup> July 2024

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> July 2024. 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<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The general objects of the Charity are to promote humane behaviours towards animals by providing appropriate care, protection, treatment and security for animals which are lost/found or stolen, and are in need of care and attention, with a view to reuniting them with their owners where possible and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals including knowledge of laws and responsibilities surrounding pet ownership.

#### **Public benefit**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit.

#### **Volunteers**

We review our aims, objectives and activities annually. We recruit volunteers who are briefed on our aims and objectives and who are provided on clear guidance of our policies and procedures. The contribution of volunteers towards the charities aims and objectives is also reviewed annually. Volunteers are signposted towards further training to develop their knowledge and skills in animal welfare, legislation, policies and procedures.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Ensuring our work delivers our aims**

Homeward Bound previously operated a small cat rescue and rehoming service. Due to the constraints with suitable foster carers and/or lack of premises, we reduced this provision considerably last year. We continued to provide support and rescue backup for the cats we have homed. We also continued to provide for a number of cats who have long-term health issues, we have committed to providing their medical care for life, to this end, these cats are with long term fosterers. These fosterers are therefore committed to only one cat over an extended period of time.

Last year we hoped to increase our network of foster carers and we have achieved this goal, and our recruitment of these dedicated people continues.

Over the past year Homeward Bound have been involved in the rescue, rehabilitation and providing homes for a number of dogs. These are often dogs who have been abandoned, neglected or cruelly treated and who, through age, or the extensive veterinary needs, would otherwise have been euthanised. We are so fortunate to have volunteers who provide short and long-term foster care for these dogs and cats.

Homeward Bound has increasingly delivered educational initiatives to the wider community on topics such as animal welfare, responsible pet ownership, microchipping and legislation applicable to companion animals. This has been achieved through providing talks in schools, further and higher educational establishments, councils and community groups, as well as through our social media platforms. We have also provided training sessions on topics such as animal handling and animal legislation to council teams responsible for stray dogs.

Homeward Bound have provided training for members of the public, groups and organisations in subjects such as dog handling, scanning, animal behaviour and provided advice on banned breeds, exemption criteria and legislation to owners/interested parties.

Policies, procedures and guidance have been reviewed and developed this financial year to aid volunteers carry out their roles efficiently and in a professional manner.

We have continued to provide neutering and chipping of stray and feral cats. These are either through our TNR (Trap, Neuter, Return) programme, or to enable strays to be kept by finders when no owner can be found.

#### **Who used and benefitted from our services**

During the financial year period ending June 2024 our services were used by the public who are residents or visitors of Blackpool, Wyre and Fylde boroughs. Once again, Homeward Bound had a very busy year. As well as going out to attend to found pets, both alive and deceased, the charity receives many, many phone calls, sometimes over 20 to 50 per day, on numerous topics from advice on injured wildlife, pet neutering, microchipping, stray cats, animal cruelty or neglect, bereavement and rehoming. A number of factors have increased enquiries to the charity over the past year. The factors identified in the increase in contacts are: the current cost of living crisis; the aftermath of Covid lockdown pet acquisitions; changes in legislation to include XL Bully's to the banned dogs breed list and limitations on vets, particularly low cost veterinary charities to meet the demands for affordable neutering and the reduction in services by larger charitable organisations.

## HOMEWARD BOUND

### Report of the Trustees (Continued) for the Year Ended 31<sup>st</sup> July 2024

Our TNR (Trap, Neuter, Return) programme continues to help many cats in Blackpool, Fylde and Wyre. Our vets prices continue to increase and our vet bills continue to be the charities biggest expenditure by far. However, we are very grateful to our vets who continue to provide us with reduced veterinary surgery, care and advice and we have added to our list of vets who are on board with our neutering scheme and other help.

We are increasingly attending injured, neglected and abandoned pets and have helped many cats, and dogs, who have required extensive treatment. This ranges from fly-strike, broken legs, damaged eyes, Pyometra, to de-gloved and amputated tails and abscesses...The list is extensive. We continue to test each and every stray or feral cat for FIV and FeLV.

We provided advice and posters to hundreds of owners of missing pets.

The number of animals physically attended by volunteers are detailed on the following table. This shows fewer attendances to the previous year and we are reviewing our system of recording the number of jobs attended as this currently rests with individual volunteers and does not always accurately reflect attendances. We have attended many more animals who have needed the emergency vets and jobs that are increasingly time consuming. Sadly, we are still seeing increased number of dogs attended who are not chipped, or with the chip details not up to date. We have approached the various councils to urge them to take action by way of issuing notices. Again, we have a decrease in the number of cats attended. This could be due to our continued promotion of the use of paper collars and encouraging finders to ask around neighbours. Sadly, we are seeing an increase in the number of deceased cats attended, possibly due to many cats being un-neutered and the increase in more silent electric vehicles. In addition, our social media audience has increased and continues to increase immensely, with us being the 'go to' place to advertise lost and found pets. Many pets are reunited via our social media platform without us having the need to physically attend the animal.

	A	B	C	D	E	F	G	H	I
	Month	Dogs	Cats	Other pets	Reptiles	Equine	Aves	Wildlife	Totals
	Jul-23	29	27						56
	Aug-23	12	23						35
	Sep-23	13	16						29
	Oct-23	15	23						38
	Nov-23	13	13						26
	Dec-23	16	8						24
	Jan-24	17	12						29
	Feb-24	12	9						21
	Mar-24	17	13	1					31
	Apr-24	12	20		1			2	35
	May-24	12	19						31
	Jun-24	11	18	1					30
	<b>Totals</b>	<b>168</b>	<b>183</b>	<b>1</b>	<b>1</b>		<b>0</b>	<b>2</b>	<b>385</b>

### **FINANCIAL REVIEW**

#### **Financial position**

The financial position of the charity can be found on the main financial statements and related notes in these accounts.

The funds generated by the charity shall be applied solely in furthering the objects of the charity. The Board of Trustees review the level of cash funds on an ongoing basis and consider risks associated with the various income sources and expenditure plans for the next year.

## HOMeward BOUND

### Report of the Trustees (Continued) for the Year Ended 31<sup>st</sup> July 2024

#### **Reserves policy**

Under the requirements of Charity Law, the Trustees are obliged to define the charity's policy for holding reserves. The intention in establishing this policy for Homeward Bound is to secure continuation of its activities. The policy will:

1. Preserve the viability of the charity
2. In doing so, underwrite existing services against periods of deficit
3. Enable the charity to meet its legal objects
4. Provide confidence to supporters and donors seeking to give financial support to a prudently controlled charity
5. Ensure that, consistent with objects, mission statement and values of Homeward Bound, proper ethical consideration be afforded to all matters of investment
6. Ensure that the reserves are at a level sufficient to discharge all the charity's obligations should the charity cease its operations

Current levels of cash funds are deemed sufficient to meet the above obligations.

#### **FUTURE PLANS**

Plans for the future include:

1. To maintain the standard of service to the public and their pets by recruitment of volunteers who are able to meet the needs of the charity and who are able to extend their knowledge of animal welfare by attending signposted courses and follow the charity's policies and procedures.
2. To utilise the charity grant funding obtained for the neutering and microchipping of un-owned cats within the local area and continue with our TNR (trap, neuter and return) programme.
3. To seek premises so we can accommodate and house more cats needing our help and to seek capital funding to this aim. Enabling the charity to grow and further meet the needs of the local community.
4. To continue with the recruitment of volunteers who will continue the ethos of the charity.
5. To continue with our community support and education on the responsibilities of pet ownership, including microchipping, neutering and legal responsibilities.
6. To maintain productive and effective relationships and associations with professional agencies including the local councils, veterinary practices, RSPCA etc.
7. To advise on the introduction of cat microchipping legislation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Homeward Bound Charitable Incorporated Organisation (CIO) is a registered charity governed by its CIO constitution.

##### **Charity constitution**

Homeward Bound (CIO) is a registered charity, number 1179111 and as such is constituted under the Charity Commission's regulations.

##### **Recruitment and appointment of new trustees**

The Executive Committee Members are elected or appointed on an annual basis.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1179111

##### **Principal address**

1 Richmond Road  
Lytham St Annes  
FY8 1PE

##### **Trustees**

Ms W A Embisu Mulela  
Mrs C Hudson

##### **Accountant**

Whittles LLP, Chartered Accountants  
1 Richmond Road  
Lytham St Annes  
FY8 1PE

## HOMEWARD BOUND

### Report of the Trustees (Continued) for the Year Ended 31<sup>st</sup> July 2024

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms W A Embisu Mulela - Trustee

Accountant's Report to the Trustees of  
Homeward Bound

In order to assist you to fulfil your duties, we have prepared for your approval the accounts of the charity for the period ended 31<sup>st</sup> July 2024 which comprise the statement of financial activities, the balance sheet and the related notes from the accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook).

This report is made to the members as a body. Our work has been undertaken solely to prepare for your approval the accounts of the charity and state those matters that we have agreed to state to you as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, as a body, for our work or for this report.

It is your duty to ensure that the charity has kept proper accounting records and to prepare financial statements under the Charities Act 2011. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit or an independent examination of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Whittles LLP  
Chartered Accountants  
1 Richmond Road  
Lytham St Annes  
Lancashire  
FY8 1PE

Date: .....

## HOMEWARD BOUND

### Statement of Financial Activities for the Year Ended 31<sup>st</sup> July 2024

	Year Ended 31.07.24 Unrestricted fund £	Year Ended 31.07.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	14,360	10,013
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
General charitable activities	16,489	15,283
	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(2,129)	(5,270)
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>	8,925	14,195
	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>6,796</u>	<u>8,925</u>

The notes form part of these financial statements



## HOMEWARD BOUND

Balance Sheet  
31<sup>st</sup> July 2024

	Notes	31.07.24 Unrestricted fund £	31.07.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	<u>2,724</u>	<u>-</u>
<b>Total fixed assets</b>		<b>2,724</b>	<b>-</b>
<b>CURRENT ASSETS</b>			
Debtors	6	21	10
Cash at bank		<u>4,051</u>	<u>8,915</u>
<b>Total current assets</b>		<b>4,072</b>	<b>8,925</b>
<b>NET CURRENT ASSETS</b>		<b><u>4,072</u></b>	<b><u>8,925</u></b>
<b>NET ASSETS</b>		<b><u>6,796</u></b>	<b><u>8,925</u></b>
<b>FUNDS</b>	7		
Unrestricted funds		<u>6,796</u>	<u>8,925</u>
<b>TOTAL FUNDS</b>		<b><u>6,796</u></b>	<b><u>8,925</u></b>

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

.....  
Ms W A Embisu Mulela - Trustee

.....  
Mrs C Hudson - Trustee

The notes form part of these financial statements

## HOMeward BOUND

### Notes to the Financial Statements for the Year Ended 31<sup>st</sup> July 2024

#### **1. STATUTORY INFORMATION**

Homeward Bound is registered as a charitable incorporated organisation and is domiciled in the UK. The charity's registered number is 1179111 and its principal office is 1 Richmond Road, Lytham St Annes, Lancashire, FY8 1PE.

#### **2. 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees have concluded that it is appropriate to prepare the accounts on a going concern basis as there are no material uncertainties regarding going concern.

No significant judgements have had to be made by the trustees in preparing these financial statements.

##### **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.

##### **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.

#### **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> July 2024 nor for the period ended 31<sup>st</sup> July 2023.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31<sup>st</sup> July 2024 nor for the period ended 31<sup>st</sup> July 2023.

#### **4. STAFF COSTS**

There were no employees during the period.

## HOMEWARD BOUND

### Notes to the Financial Statements - continued for the Year Ended 31<sup>st</sup> July 2024

#### 5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Totals £
<b>COST</b>		
At 1 <sup>st</sup> August 2023	-	-
Additions	<u>2,724</u>	<u>2,724</u>
At 31 <sup>st</sup> July 2024	<u>2,724</u>	<u>2,724</u>
<b>DEPRECIATION</b>		
At 1 <sup>st</sup> August 2023	-	-
Charge for year	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> July 2024	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>		
At 31 <sup>st</sup> July 2024	<u><u>2,724</u></u>	<u><u>2,724</u></u>
At 31 <sup>st</sup> July 2023	<u><u>-</u></u>	<u><u>-</u></u>

#### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.07.24 £	31.07.23 £
Other debtors	<u>21</u>	<u>10</u>

#### 7. MOVEMENT IN FUNDS

	At 01.08.23 £	Net movement in funds £	At 31.07.24 £
<b>Unrestricted funds</b>			
General fund	8,925	(2,129)	6,796
	<u>8,925</u>	<u>(2,129)</u>	<u>6,796</u>
<b>TOTAL FUNDS</b>	<u><u>8,925</u></u>	<u><u>(2,129)</u></u>	<u><u>6,796</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,360	(16,489)	(2,129)
	<u>14,360</u>	<u>(16,489)</u>	<u>(2,129)</u>
<b>TOTAL FUNDS</b>	<u><u>14,360</u></u>	<u><u>(16,489)</u></u>	<u><u>(2,129)</u></u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31<sup>st</sup> July 2024.

#### 9. VOLUNTEERS

We recruit volunteers who are briefed on our aims and objectives and who are provided on clear guidance of our policies and procedures. The contribution of volunteers towards the charity's aims and objectives is also reviewed annually. Volunteers are signposted towards further training to develop their knowledge and skills in animal welfare.

## HOMEWARD BOUND

### Detailed Statement of Financial Activities for the Year Ended 31<sup>st</sup> July 2024

	Year Ended 31.07.24 £	Year Ended 31.07.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,360	10,013
Legacies	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>	14,360	10,013
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Animal supplies	2,700	2,805
Veterinary services	10,491	10,810
Microchipping	487	442
Volunteer expenses	1,041	1,146
Motor expenses	726	-
Printing, postage, stationery and other office costs	313	-
Miscellaneous expenses (including uniforms and prize winnings)	<u>731</u>	<u>80</u>
<b>Total resources expended</b>	16,489	15,283
	<u>          </u>	<u>          </u>
<b>Net income/(expenditure)</b>	<u>(2,129)</u>	<u>(5,270)</u>

This page does not form part of the statutory financial statements