

Company Registration Number: CE015443

Charity registration number: 1180414

# Unitetocare

Annual Report and Financial Statements

for the Year Ended 31 May 2021

## **Unitetocare**

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# **Unitetocare**

## **Reference and Administrative Details**

**Charity Registration Number**     1180414

**Registered Office**                      The charity is incorporated in England and Wales.  
64 Britannia Road  
Huddersfield  
HD3 4QF

## **Unitetocare**

### **Strategic Report for the Year Ended 31 May 2021**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 May 2021, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 25 February 2022 and signed on its behalf by:

.....  
Ms Mandy Billee Jackson  
Chairman and Trustee

# **Unitetocare**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

### **Objectives and activities**

#### ***Public benefit***

For the benefit of the public to relieve the suffering of animals in need of care and attention. To provide and maintain rescue homes and other facilities for the reception, care and treatment of these animals.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms Mandy Billee Jackson
	Ms Lyndsey Booth
	Ms Julie Greenwood
	Ms Victoria Anderson
	Ms Stephanie Mills
	Ms Emma Kell

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

# **Unitetocare**

## **Trustees' Report**

### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Unitetocare for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Unitetocare**  
**Trustees' Report**

The annual report was approved by the trustees of the charity on 25 February 2022 and signed on its behalf by:

.....  
Ms Mandy Billee Jackson  
Chairman and Trustee

**Accountants' Report to the Trustees on the Preparation of the Unaudited  
Statutory Accounts of  
Unitetocare  
for the Year Ended 31 May 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Unitetocare for the year ended 31 May 2021 as set out on pages 7 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standard/rules-and-standards/rulebook.htm>.

This report is made solely to the Board of Directors of Unitetocare, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Unitetocare and state those matters that we have agreed to state to the Board of Directors of Unitetocare, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://wwwaccaglobal.com/gb/en/member/standard/rules-and-standards/rulebook.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unitetocare and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Unitetocare has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Unitetocare. You consider that Unitetocare is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Unitetocare. 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 statutory accounts.

.....

Smith Butler Ltd

25 February 2022



## Unitetocare

### Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		4,524	4,524
Total income		4,524	4,524
<b>Expenditure on:</b>			
Raising funds		(3,703)	(3,703)
Charitable activities		(378)	(378)
Total expenditure		(4,081)	(4,081)
Net income		443	443
Net movement in funds		443	443
<b>Reconciliation of funds</b>			
Total funds brought forward		8,140	8,140
Total funds carried forward	8	8,583	8,583
	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		6,059	6,059
Total income		6,059	6,059
<b>Expenditure on:</b>			
Raising funds		(2,665)	(2,665)
Charitable activities		(524)	(524)
Total expenditure		(3,189)	(3,189)
Net income		2,870	2,870
Net movement in funds		2,870	2,870
<b>Reconciliation of funds</b>			
Total funds brought forward		5,270	5,270
Total funds carried forward	8	8,140	8,140

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 8.

The notes on pages 9 to 14 form an integral part of these financial statements.

## Unitetocare

### (Registration number: CE015443) Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	4	-	646
Cash at bank and in hand	5	<u>8,943</u>	<u>4,736</u>
		8,943	5,382
<b>Creditors: Amounts falling due within one year</b>	6	<u>(360)</u>	<u>2,758</u>
<b>Net assets</b>		<u>8,583</u>	<u>8,140</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>8,583</u>	<u>8,140</u>
<b>Total funds</b>	8	<u>8,583</u>	<u>8,140</u>

For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 25 February 2022 and signed on their behalf by:

.....  
Ms Mandy Billee Jackson  
Chairman and Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

# **Unitetocare**

## **Notes to the Financial Statements for the Year Ended 31 May 2021**

### **1 Charity status**

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

64 Britannia Road  
Huddersfield  
HD3 4QF

These financial statements were authorised for issue by the trustees on 25 February 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Unitetocare meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

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

## **Unitetocare**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Unitetocare**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

## **Unitetocare**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **Fund structure**

#### **Financial instruments**

##### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

##### ***Derivative financial instruments***

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

##### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

# Unitetocare

## Notes to the Financial Statements for the Year Ended 31 May 2021

### 3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 4 Debtors

	2021 £	2020 £
Other debtors	-	646

### 5 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	489
Cash at bank	8,943	4,247
	8,943	4,736

### 6 Creditors: amounts falling due within one year

	2021 £	2020 £
Trustees current accounts	-	(3,214)
Accruals	360	456
	360	(2,758)

### 7 Share capital

### 8 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
<b>Unrestricted funds</b>				
General	8,140	4,524	(4,081)	8,583
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
<b>Unrestricted funds</b>				
General	5,270	6,059	(3,189)	8,140

# Unitetocare

## Notes to the Financial Statements for the Year Ended 31 May 2021

### 9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	8,943	8,943
Current liabilities	(360)	(360)
Total net assets	<u>8,583</u>	<u>8,583</u>
	Unrestricted funds General £	Total funds at 31 May 2020 £
Current assets	5,382	5,382
Current liabilities	2,758	2,758
Total net assets	<u>8,140</u>	<u>8,140</u>



## Unitetocare

### Statement of Financial Activities by fund for the Year Ended 31 May 2021

#### Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies	4,524	6,059
Total income	4,524	6,059
<b>Expenditure on:</b>		
Raising funds	(3,703)	(2,665)
Charitable activities	(378)	(524)
Total expenditure	(4,081)	(3,189)
Net income	443	2,870
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