

**All Creatures Great & Small**  
**Unaudited Financial Statements**  
**31 May 2021**



**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>9</b>
Statement of financial activities	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>

**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Trustees' Annual Report**

The trustees present their report and the unaudited financial statements of the charitable incorporated organisation for the year ended 31 May 2021.

**Reference and administrative details**

**Registered charity name** All Creatures Great & Small

**Charity registration number** 1189044

**Principal office** Church Farm  
Llanfrechfa  
Cwmbran  
South Wales  
NP44 8AD

**The trustees** Mrs K Carlyle  
Mrs G Jewell

**Independent examiner** HGCA Accounting Limited  
51 Risca Road  
Crosskeys  
Newport  
NP11 7BT

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

**Structure, governance and management**

The Governing document is the foundation model constitution registered as of 14 April 2020.

The organisation transitioned from a charity to a charitable incorporated organisation as of 1<sup>st</sup> June 2020. The Charity Commission authorised the transfer of assets and liabilities and the granting of an indemnity under section 105 of the Charities Act 2011. This has provided additional legal protection and the charity is regulated by the Charitable Incorporated Organisations (General) Regulations 2012 ('General Regulations') and the Charitable Incorporated Organisations (Insolvency and Dissolution) Regulations 2012 ('Dissolution Regulations') as well as following the framework of The Charities Act 2011.

All Creatures Great and Small is a small, animal charity. The commentary below provides detail on the organisation, finance, risks and plans. The only priority and goal for the Trustees, Staff and Volunteers is the wellbeing of the animals in our care and to find good homes for them where appropriate.

The Charity employed eight full time equivalent staff members during the year. This includes a managerial role with responsibility for staff management and the day to day decisions and running of the sanctuary. The Sanctuary managers meet and communicate with the Trustees to discuss issues arising on a regular basis. The Trustees are responsible for making decisions about such things as capital outlay and ensuring that the managers are performing their duties adequately.

The Charity also benefits from the help of volunteers. The volunteers are invaluable to the Charity and, without them, the animals wouldn't get the extended care that they presently receive. The standard of care of animals at the sanctuary is maintained by the volunteers as well as the staff. Both provide an excellent and high level of service. There are also volunteers who work in the Risca and Usk charity shops. They help to raise valuable funds for the sanctuary. The volunteers are very dedicated and run the shops 5 days a week. The Trustees would like to thank the volunteers and staff for their continued hard work.

All recommended literature is downloaded from the Charities Commission website for new Trustees to read. Trustees' responsibilities and up to date information is discussed on an ongoing basis at Trustees' meetings.

**Risks and challenges**

As most charities experience, the fundamental challenge is the ongoing, unpredictability of income streams. All Creatures Great and Small's income is derived primarily from the general public via donations, bequests and fundraising. In addition, grant funding is applied for, where possible, as an additional source of income. There have been a number of bequests received throughout the life of the charity, however, due to the unpredictability of this source of income, the charity has not sought to rely on these when completing financial projections.

The Charity currently holds two approved, planning applications. One for a derelict barn on the premises, allowing it to be converted into an area where it can be used for visitors to learn more about the charity. It could also possibly house a shop, which would sell merchandise to create a further income stream. Unfortunately, even though the Council agreed the original application back in 2012, now, the Conservation department of the Local Authority is stating that the barn cannot be knocked down and rebuilt. The Charity has been requested to rebuild utilizing original materials. This would be a substantial cost. An estimate of close to £100,000 has been received. This is outside the means of the charity. The Trustees are therefore facing a difficult challenge. The old remains of the Barn, which is in disrepair, and which was part of the original application, is now a health and safety risk, which is being kept under review. Some work stabilizing loose stonework has to be financed during this period.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

The old remains of the Barn, which is in disrepair, and which was part of the original application, is now a health and safety risk, which is being kept under review. Some work stabilizing loose stonework has to be financed during this period. The second, approved, application is for a boarding cattery that will generate regular income and will help towards the ongoing running costs of the sanctuary. Due to the ongoing impact of Coronavirus, this plan has been put on hold.

The biggest challenge faced by the charity this year was the continued impact of the Pandemic. We lost key sources of income, in particular, the charity shops and not being able to host events at the sanctuary when restrictions meant that we were unable to open to the public or trade as a result of social distancing or lockdown measures enforced by the government. On average, whilst in lockdown we estimated to be losing around £10,000 per month. The Trustees were resourceful during this time, minimizing expenditure and researching and seeking any available financial support, both grant and government based funding which included the furlough scheme. We were also able to claim for loss of earnings from our insurance policy which helped to bridge the gap of lost income. The charity is looking to continue its strategy through Covid, to identify and establish regular sources of income.

Although the impact of the Pandemic on income streams was significant, one source of income remained constant. This was from the field which we rent out to people to exercise their dogs. Due to the safety and security this provides dog owners, this is very popular. However, we recognised the impact the weather can have on this facility and the need to restrict rental times to ensure our own dogs receive the benefit of the field. We have created a new dog walking area which as well as benefiting our own dogs on site, will be rented out to the public as another income source. We are planning for this area of the site to be an "all weather" facility. The cost of this has been significantly reduced due to a supplier agreeing to generously supply and install the flooring.

The Trustees remain positive and hopeful that the decisions taken, so far, will generate a viable source of new income without increasing expenditure.

**Objectives and activities**

The objectives of the charity are as shown in the Governing Instrument. The objectives briefly comprise of the following:

The provision of care, shelter and, where possible, a rearing service, for stray, neglected and unwanted animals of all kinds. This also includes the protection of animals of all kinds from ill usage, cruelty and suffering.

The Charity provides welfare and medical care for all the animals that are neglected, abandoned and unwanted that are brought to the sanctuary. Wherever possible new homes are found for these animals once they are fully recovered. A permanent home is provided at the sanctuary for those animals that are, for whatever reason, unable to be homed.

The Charity aims to educate members of the public about the care and treatment of all animals and also provides an advisory service. None of the animals that are brought to the sanctuary are sold to dealers, breeders, circus or other institutions of a similar nature.

In setting the objectives and planning the activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

In order to meet the objectives of the charity, the Trustees ensure that relevant staff are employed who can provide a high level of care to the animals, promote the charity to members of the public and proactively support the charity in order to sustain its aims.

**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

**Activities**

During the year, the charity has continued to meet its objectives of caring for unwanted animals and rehoming where possible.

In addition to the day to day running of the charity, a Doggy Day Care facility has been set up. This is run as a separate business, however, the building is rented from us, thus providing a regular source of income and encouraging good care and wellbeing for dogs in and around the local area.

The success of the sanctuary is that the animals taken in have been well fed, tended to, restored to good health and then rehomed. In the financial year, the Charity rehomed a number of animals including 47 dogs (2020: 60, 2019: 83, 2018: 80) and 103 cats (2020: 125, 2019: 145, 2018: 138).

**Donated goods and volunteers**

The charity received various donated goods during the year, which were then either sold in the charity's shops, or used for the animals (e.g. donations of pet food). The trustees estimate that the value of goods donated was at least £20,000 in the year.

The charity has 50 active volunteers who help with a variety of tasks including:

- walking the dogs;
- cleaning and running the cattery;
- helping to clean the various animal housings;
- working in the charity shops;
- helping with stalls and other activities at the charity's open day; and
- running the reception at the sanctuary.

The hours worked by volunteers are varied. Most volunteers work the equivalent of a day each week.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

**Achievements and performance**

The Charity has performed as well as it could, this year, under difficult circumstances but has been able to streamline costs in order to maintain a level of reserves for the ongoing sustainability of the sanctuary. This is thanks to the hard work of the staff, volunteers and Trustees, as well as the generosity of funders that have assisted the Charity financially together with the support of the local community and loyal members of the public.

The incoming resources for the year ended 31 May 2021, from all sources, were reduced to £352,453 compared to £373,846 in 2020.

Donations, legacies and grants decreased compared with 2020. These three income streams raised £235,280 (2020: £248,034). This represents 67% of the total incoming funds and reflects the huge generosity and warmth of the local public towards the animal sanctuary and the efforts that the employees, volunteers and Trustees put into ensuring that its wonderful work continues to flourish. The change in mix of funds from the three components (Donations, Legacies and Grants) reflects the fragile nature of the Charities resources and reinforces the comments in the Risks and Challenges section above. Legacies decreased from £72,896 to £25,015. An decrease of £47,881. As previously noted, this is not a form of income that can be relied upon but is a source of income that the Trustees look to promote awareness of for future years. Grant income increased from £30,847 to £77,842. This was due to this year's efforts being aimed at obtaining grants to cover day to day expenditure, as well as grants for specific, larger projects. The Charity's main income is usually from sundry donations received from members of the public. With two shops trading for part of the year, shop income was £36,438 compared with £94,467 the previous year. Income from the events was down to £2,676 (2020: £21,626) as a direct result of covid.

The Trustees continue to expand the use of the Charity assets i.e. the Education Centre and its grounds. Rental of the enclosed field for dog walkers to hire, which commenced early in the 2019/20 year and has proved very popular. This helped to prop up the lack of events and generated income of £19,233.

The expenditure decreased further this year, from £333,197 in 2020 to £229,374. This 31% decrease when correlated with the 5% decrease in income is evidence of the impact of the decisions made by the Trustees and will help to provide comfort for a sustainable future. The increase in the minimum wage, higher pension payments, significant uplifts in veterinary and feed bills, increases in the costs of waste disposal, as well as the new drainage and health and safety requirements, have all been the prime causes of high costs in the past and the Trustees are constantly monitoring these to ensure savings can be found where effective. Caring for and looking after the animals that we have, is at the core of the Charity and we will always do what is best for the animals. Overall, income exceeded expenditure for the year by £123,079 (2020: £40,649).

The Trustees are aware that the minimum wage rate is regularly being increased. The Government has set out that this wage rate will increase by 6% from April 2020 and the sanctuary salary bill will follow this upward curve and must be met by increased revenue or better managed costs. Like most other Charities, the regular and steady uplifts to the minimum wage, albeit very welcome to the lowest paid, is causing substantial difficulty, certainly for this Charity, just to cover those increases. Staffing levels at the sanctuary have been reviewed as part of the review of expenditure. The Trustees have taken on additional responsibilities in relation to management of the site; the animals and the administration which has helped reduce money spent on salaries.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

The Trustees are aware of the increasing costs of looking after the animals and the increasing likelihood that people can't afford to keep their pets or take a new one on. That said, the Charity will strive to change its business model so that reliance on the generosity of the general public is reduced.

The Trustees are aware that the visibility of the sanctuary is not at a standard which they would like. Due to the location of the sanctuary and the Local Authority's decision to deny the Charity the ability to construct clear signage to it, even many local people are unaware of the Charity. There has been a significant improvement in the use of social media which is helping to promote and spread the work of the Charity. With the efforts of the staff and volunteers, awareness has grown and we are thankful for our online followers and supporters. The Trustees are proud and thankful that the Charity's supporters have been ever generous this year, especially given the current economic climate.

The Charity relies on the benevolence of the general public, and other institutions to fund its activities. We receive no guaranteed local or Government funding. The Trustees will make further efforts to obtain the valuable resources required to successfully run the sanctuary.

**Financial review**

The Charity made a surplus of £123,079 this year (2020: £40,649). The total funds at 31 May 2021 were £720,964 (2020: £597,885). This is represented by fixed assets valued at £438,516 and net current assets of £282,448.

Costs are regularly reviewed and controlled but a number of suppliers have increased costs at a time where earnings are constricted. It is vital that the Trustees continue to be creative in looking to the future so that the Charity can continue to provide the care and shelter to the animals who needs its help.

Continuity and sustainability have always been major risks for the Charity. Considering the current economic climate, these risks have been even more applicable. The Charity has managed to care for its wards over the years and has always managed to find sufficient income to be able to meet its objectives. This will continue to be challenging in the coming year. The Trustees are heavily involved in fundraising, applying for grants and finding other ways to generate funds. They are supported by a fantastic network of volunteers who not only help at the sanctuary but help to raise valuable monies at numerous local events and locations.

**Reserves policy**

At the end of the financial period, total reserves were £720,964 (2020: £597,885), although most of this balance (£438,516) related to fixed assets and isn't readily available for spending. The Trustees hold reserves according to the requirements of the charity and try to maintain a balance between holding enough funds to ensure the charity is sustainable and using the funds day to day to help as many animals as possible. As the charity is reliant on donations and the generosity of the public, this affects how much is retained in reserves.



**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

**Reserves policy (continued)**

The Trustees aim to retain enough funds to enable the sanctuary to run for a period of time. They hold a certain level of funds in case of emergencies in order that, the charity would be able to sustain itself for a period necessary to recover. The pandemic is one such emergency. The charity runs this way on a month by month basis reviewing the risks to its continuity.

**Plans for future periods**

As restrictions have been lifted, we are now looking to re-open the sanctuary to the public. However, to assist with the management of this, we will be making a small charge for this.

Whilst we would like to re-commence holding events at the sanctuary it is recognised that these can be resource intensive for which we do not currently have the necessary capability. However, to move this forward we will be participating in some large local events, namely The Big Event in Cwmbran and Party in the Park in Pontypool.

We have also established a good working relationship with a number of pet food companies are part of the Adoption Mission operated by Pedigree Chum; Tails.com have provided financial assistance to enable the building of the new field area. In addition, we were involved in their making of a promotional video promoting rescue dogs which has been launched on their social media pages helping not only promoting the #adoptdontshop message, but has also helped raise our profile at a higher level.

We plan to continue to escalate our message via increased social media, as well as our tried and tested traditional sources, such as our newsletter, and keep our many loyal supporters informed of what we are doing. Public support is essential for our long-term viability.

The ultimate goal remains the sanctuary's objectives which are to look after, care and rehome as many animals as possible and educate the public on the value of animal life. Consequently, we see the Sanctuary's mission would be reinforced if we embrace the vegan philosophy and hence animal products will not be sold at future events. This sanctuary has existed close to 30 years now and, all involved, want All Creatures Great and Small to continue to be flourishing well into the future, looking after many more wonderful animals.

**Responsibilities of the Trustees**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and the income and expenditure of the charity for that period.

**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Trustees' Annual Report (continued)**

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 accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.


**INDEPENDENT EXAMINER**

Miss H Gittings has been appointed as independent examiner for the ensuing year. Signed on behalf of the trustees Church Farm Llanfrechfa Cwmbbran South Wales NP44 8AD

**Mar 30, 2022**

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

  
Kate Carlyle (Mar 30, 2022 21:36 GMT+1)  
**Mrs K Carlyle**  
**Trustee**

  
gillian jewell (Mar 30, 2022 10:02 GMT+1)  
**Mrs G Jewell**  
**Trustee**

**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Independent Examiner's Report to the Trustees of All Creatures Great & Small**

I report to the trustees on my examination of the financial statements of All Creatures Great & Small ('the charity') for the year ended 31 May 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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**

Since 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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.

  
Hannah Gittings (Mar 31, 2022 13:50 GMT+1)

**Miss H Gittings  
Independent Examiner**

51 Risca Road  
Crosskeys  
Newport  
NP11 7BT

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Statement of Financial Activities**

		Unrestricted funds	Restricted funds	<b>2021</b> <b>Total funds</b>	2020 Total funds <i>Unincorporated charity funds</i>
	<b>Note</b>	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	208,628	26,652	<b>235,280</b>	248,034
Other trading activities	<b>5</b>	58,746	–	<b>58,746</b>	120,242
Other income	<b>6</b>	58,427	–	<b>58,427</b>	5,570
<b>Total income</b>		<u>325,801</u>	<u>26,652</u>	<u><b>352,453</b></u>	<u>373,846</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	<b>7</b>	17,217	–	<b>17,217</b>	32,712
Expenditure on charitable activities	<b>8,9</b>	172,196	38,872	<b>211,068</b>	297,966
Other expenditure	<b>10</b>	1,089	–	<b>1,089</b>	2,519
<b>Total expenditure</b>		<u>190,502</u>	<u>38,872</u>	<u><b>229,374</b></u>	<u>333,197</u>
<b>Net income and net movement in funds</b>		<u>135,299</u>	<u>(12,220)</u>	<u><b>123,079</b></u>	<u>40,649</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		407,262	190,623	<b>597,885</b>	557,236
<b>Total funds carried forward</b>		<u>542,561</u>	<u>178,403</u>	<u><b>720,964</b></u>	<u>597,885</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 23 form part of these financial statements.


**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Statement of Financial Position**

	31 May 2021		2021	2020
				<i>Unincorporated charity funds</i>
	Note	£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	15		<b>438,516</b>	470,299
<b>Current assets</b>				
Debtors	16	<b>52,326</b>		1,216
Cash at bank and in hand		<b>246,878</b>		140,183
		<b>299,204</b>		141,399
<b>Creditors: amounts falling due within one year</b>	17	<b>16,756</b>		13,813
<b>Net current assets</b>			<b>282,448</b>	127,586
<b>Total assets less current liabilities</b>			<b>720,964</b>	597,885
<b>Creditors: amounts falling due after more than one year</b>	18		-	-
<b>Net assets</b>			<b>720,964</b>	597,885
<b>Funds of the charity</b>				
Restricted funds			<b>178,403</b>	190,623
Unrestricted funds			<b>542,561</b>	407,262
<b>Total charity funds</b>	20		<b>720,964</b>	597,885

These financial statements were approved by the board of trustees and authorised for issue on Mar 30, 2022....., and are signed on behalf of the board by:

  
 Kate Carlyle (Mar 30, 2022 21:36 GMT+1)  
**Mrs K Carlyle**  
 Trustee

  
 gillian.jewell (Mar 31, 2022 10:02 GMT+1)  
**Mrs G Jewell**  
 Trustee

The notes on pages 12 to 23 form part of these financial statements.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements**

**1. General information**

The charity is a public benefit entity and a registered charitable incorporated organisation in England and Wales. The address of the principal office is Church Farm, Llanfrechfa, Cwmbran, South Wales, NP44 8AD.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Expenditure of resources**

The charity incurs very little in the way of management and administration costs, these being light and heat, insurance, rates, telephone and stationery which are included in premises costs, accountancy fees and legal fees, interest and charges.

The rest of the expenditure by the charity is charitable expenditure and includes staff wages, food and bedding, veterinary fees and equipment and maintenance.

There has been no need to apportion any costs between charitable expenditure and management and administration costs to date. Once it becomes necessary, the charity will adopt a suitable policy.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**All Creatures Great & Small  
Financial Statements  
Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**3. Accounting policies (continued)**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**3. Accounting policies (continued)**

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

All fixed assets are initially recorded at cost. Fixed assets are not capitalised if below the value of £100.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	- No depreciation is charged on land
Equipment	- 33% straight line
Kennels and other animal housing	- 10% straight line
Motor vehicles	- 25% straight line
Animal hospital	- 10% straight line
Cattery	- 5% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.



# All Creatures Great & Small

## Financial Statements

### Year ended 31 May 2021

#### Notes to the Financial Statements (continued)

### 3. Accounting policies (continued)

#### Impairment of fixed assets (continued)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Sundry donations	123,933	–	<b>123,933</b>
Gift aid receivable	5,880	–	<b>5,880</b>
Sponsorship and membership	2,610	–	<b>2,610</b>
<b>Legacies</b>			
Legacies	25,015	–	<b>25,015</b>

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**4. Donations and legacies (continued)**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
<b>Grants</b>			
Grants receivable	51,190	26,652	<b>77,842</b>
	<u>208,628</u>	<u>26,652</u>	<u><b>235,280</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 <i>Unincorporated charity funds</i> £
<b>Donations</b>			
Sundry donations	136,317	–	136,317
Gift aid receivable	6,859	–	6,859
Sponsorship and membership	1,115	–	1,115
<b>Legacies</b>			
Legacies	72,896	–	72,896
<b>Grants</b>			
Grants receivable	20,750	10,097	30,847
	<u>237,937</u>	<u>10,097</u>	<u>248,034</u>

**5. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds <i>Unincorporated charity funds</i> £	Total Funds 2020 <i>Unincorporated charity funds</i> £
Fundraising events	2,676	<b>2,676</b>	21,626	21,626
Shop income	36,438	<b>36,438</b>	94,467	94,467
Plants sales	399	<b>399</b>	329	329
Hire of education centre & field	19,233	<b>19,233</b>	3,820	3,820
	<u>58,746</u>	<u><b>58,746</b></u>	<u>120,242</u>	<u>120,242</u>

**6. Other income**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds <i>Unincorporated charity funds</i> £	Total Funds 2020 <i>Unincorporated charity funds</i> £
Rent & electricity received	8,250	<b>8,250</b>	5,550	5,550
Bank interest	177	<b>177</b>	20	20
Insurance – loss of earnings claim	50,000	<b>50,000</b>	–	–
	<u>58,427</u>	<u><b>58,427</b></u>	<u>5,570</u>	<u>5,570</u>

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**7. Costs of other trading activities**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020 <i>Unincorporated charity funds</i>
	£	£	£	£
Shop costs - rent	15,987	<b>15,987</b>	27,327	27,327
Fundraising events	1,230	<b>1,230</b>	5,385	5,385
	<u>17,217</u>	<u><b>17,217</b></u>	<u>32,712</u>	<u>32,712</u>

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2021</b>
	£	£	£
Caring for and rehoming animals in need	162,422	38,872	<b>201,294</b>
Support costs	9,774	–	<b>9,774</b>
	<u>172,196</u>	<u>38,872</u>	<u><b>211,068</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>Unincorporated charity funds</i>
	£	£	£
Caring for and rehoming animals in need	258,581	29,317	287,898
Support costs	10,068	–	10,068
	<u>268,649</u>	<u>29,317</u>	<u>297,966</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020  <i>Unincorporated charity funds</i>
	£	£	£	£
Caring for and rehoming animals in need	201,294	–	<b>201,294</b>	287,898
Governance costs	–	9,774	<b>9,774</b>	10,068
	<u>201,294</u>	<u>9,774</u>	<u><b>211,068</b></u>	<u>297,966</u>

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**10. Other expenditure**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020 <i>Unincorporated charity funds</i>
	£	£	£	£
(Profit)/Loss on disposal of tangible fixed assets held for charity's own use	(2,333)	<b>(2,333)</b>	-	-
Postage, stationery, printing	200	<b>200</b>	1,028	1,028
Subscriptions	347	<b>347</b>	311	311
Bank interest and charges	502	<b>502</b>	1,040	1,040
Website costs	40	<b>40</b>	140	140
	<u>(1,244)</u>	<u><b>(1,244)</b></u>	<u>2,519</u>	<u>2,519</u>

**11. Net income**

Net income is stated after charging/(crediting):

	<b>2021</b>	2020 <i>Unincorporated charity funds</i>
	£	£
Depreciation of tangible fixed assets	<b>31,025</b>	38,348
Gains on disposal of tangible fixed assets	<b>2,333</b>	-
	<u><b>33,358</b></u>	<u>38,348</u>

**12. Independent examination fees**

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>1,500</b>	1,400
	<u><b>1,500</b></u>	<u>1,400</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>102,039</b>	172,020
Social security costs	-	6,715
Employer contributions to pension plans	<b>1,454</b>	1,850
	<u><b>103,493</b></u>	<u>180,585</u>

The average head count of employees during the year was 8 (2020: 10).  
The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	2020
	No.	No.
Administrative staff	<b>1</b>	3
Animal welfare staff	<b>7</b>	7
	<u><b>8</b></u>	<u>10</u>

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**13. Staff costs (continued)**

No employee received employee benefits of more than £60,000 during the year (2020: Nil)

**14. Trustee remuneration, expenses and related party transactions**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. There were no related party transactions during the year.

**15. Tangible fixed assets**

	Land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Cattery £	<b>Total £</b>
<b>Cost (transferred from unincorporated charity 1 June 2020)</b>						
At 1 Jun 2020	401,568	64,590	216,184	13,495	33,516	<b>729,353</b>
Additions	–	–	408	–	–	<b>408</b>
Disposals	–	–	–	(8,000)	–	<b>(8,000)</b>
<b>At 31 May 2021</b>	<b>401,568</b>	<b>64,590</b>	<b>216,592</b>	<b>5,495</b>	<b>33,516</b>	<b>721,761</b>
<b>Depreciation (transferred from unincorporated charity 1 June 2020)</b>						
At 1 Jun 2020	48,251	54,542	124,051	8,748	23,461	<b>259,053</b>
Charge for the year	7,319	10,048	9,776	2,206	1,676	<b>31,025</b>
Disposals	–	–	–	(6,833)	–	<b>(6,833)</b>
<b>At 31 May 2021 Carrying</b>	<b>55,570</b>	<b>64,590</b>	<b>133,827</b>	<b>4,121</b>	<b>25,137</b>	<b>283,245</b>
<b>Amount</b>						
	345,998	–	82,765	1,374	8,379	<b>438,516</b>
<b>At 31 May 2021</b>						
At 31 May 2020 (unincorporated charity)	353,317	10,048	92,133	4,747	10,055	<b>470,300</b>

**16. Debtors**

	<b>2021 £</b>	2020 Unincorporated charity funds £
Trade debtors	<b>1,000</b>	800
Accrued income (CJRS and insurance claim)	<b>50,910</b>	–
Other debtors	<b>416</b>	416
	<b>52,326</b>	1,216

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**17. Creditors: amounts falling due within one year**

	<b>2020</b>	2020
	<b>£</b>	<b>£</b>
		<i>Unincorporated charity funds</i>
Trade creditors	<b>6,648</b>	6,994
Bank loans and overdraft	<b>10,000</b>	4,448
Accruals and deferred income	<b>2,168</b>	2,329
Social security and other taxes	<b>675</b>	289
Pension contributions payable	<b>293</b>	253
Other creditors	<b>(3,028)</b>	(500)
	<u><b>16,756</b></u>	<u>13,813</u>

**18. Creditors: amounts falling due after more than one year**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<u>-</u>	<u>-</u>

**19. Pensions and other post-retirement benefits**

The amount recognised in income or expenditure as an expense in relation to employees' pension costs was £1,454 (2020: £1,850).

**20. Analysis of charitable funds**

**Unrestricted funds**

	At 1 June 2020	Income	Expenditure	At 31 May 2021
General funds	<i>Unincorporated charity funds</i>	£	£	<b>£</b>
	£	325,801	(190,502)	<b>542,561</b>
	<u>407,262</u>			

**Restricted funds**

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	<i>Unincorporated charity funds</i>			
	£	£	£	£
SOS fund	115,289	-	-	<b>115,289</b>
TBCB Capital fund	13,846	-	1,083	<b>12,763</b>
Cattery fund	9,000	-	1,500	<b>7,500</b>
Kennel Fund	23,535	-	2,520	<b>21,015</b>

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**20. Analysis of charitable funds (continued)**

Education Centre fund	18,837	–	1,488	<b>17,349</b>
Tesco Animal housing grant	3,490	–	255	<b>3,235</b>
Support Adoption for Pets	2,626	–	1,374	<b>1,252</b>
Kennel Club	4,000	–	4,000	-
Petplan	-	425	425	-
The Hobson Charity	-	9,000	9,000	-
HMRC Job Retention Scheme	-	16,655	16,655	-
HMRC SSP	-	572	572	-
	<u>190,623</u>	<u>26,652</u>	<u>38,872</u>	<u><b>178,403</b></u>

**SOS fund**

The SOS fund arose when the charity made a public appeal to help fund the purchase of the land and buildings used by the charity from the previous owner.

**TCBC fund**

The TCBC fund was a grant from Torfaen County Borough Council which allowed the charity to purchase various capital items.

**Cattery fund**

The Cattery fund relates to a grant of £30,000 received from J Sainsbury and used to pay for the cattery.

**Kennel fund**

The Kennel fund relates to monies received from various organisations and used to pay for the rebuild of the kennels.

**Education Centre fund**

The Education Centre fund relates to grant from Cwmbran Trust and Torfaen County Borough Council, which were spent on building the Education Centre at the sanctuary.

**Tesco Animal housing grant**

This fund relates to a grant received from Tesco and used to build various housing for animals including ducks, ferrets and rodents.

**Support Adoption for Pets**

This fund relates to a grant received and used to purchase a new van.

**Kennel Club**

This fund relates to a grant received from the Kennel Club in order to pay for a dog socialisation room.

**All Creatures Great & Small**  
**Financial Statements**  
**Year ended 31 May 2021**

**Notes to the Financial Statements (continued)**

**20. Analysis of charitable funds (continued)**

**Petplan**

This fund relates to a grant received in order to help fund ongoing vets fees.

**The Hobson Charity**

This fund relates to a grant received in order to help fund ongoing vets fees as a contribution towards keeping the animals in our care during the Covid crisis specifically during the six month period August 2020 to January 2021.

**HMRC Job Retention Scheme**

This fund relates to a grant received from HMRC in order to pay staff that were furloughed as a result of Coronavirus. The grant funded 80% of their wages and ensured we did not have to make unnecessary redundancies.

**HMRC SSP (Statutory Sick Pay)**

This fund relates to SSP reclaimed from HMRC when staff were sick as a result of Covid-19.

**21. Analysis of net assets between funds**

	Unrestricted	Restricted	Total Funds	Total Funds <i>Unincorporated charity funds</i>
	Funds	Funds	2021	2020
	£	£	£	£
Tangible fixed assets	260,113	178,403	<b>438,516</b>	470,299
Current assets	282,448	–	<b>282,448</b>	127,586
Creditors greater than 1 year	–	–	–	–
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets</b>	<b>542,561</b>	<b>178,403</b>	<b>720,964</b>	<b>597,885</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>