BERKSHIRE ANIMAL
CONNECTION CENTRE

# TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

1 June 2022 – 31 May 2023



**CONTENTS**

For the year ended 31 May 2023


1. Legal & Administrative Information Page 3
2. Report of the Trustees Page 4
3. Independent Examiners report Page 10
4. Statement of Financial activities Page 11
5. Balance sheet Page 12
6. Director's statement Page 13
7. Notes to the Accounts Page 14




## 1. LEGAL & ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Full Name of Charity** | The Berkshire Animal Connection Centre Ltd |
| **Charity registration number** | 1191736 (England & Wales) |
| **Company number** | 12618173 |
| **Registered Address** | Tanners Dairy Swallowfield Road Arborfield RG2 9LA |
| **Constitution** | Charitable Company |
| **Governing Document** | Memorandum and Articles incorporated 22 May 2020 as amended by special resolution registered at Companies House on 09 October 2020 |
| **Objects of the Charity** | For the benefit of the public to promote humane behaviour towards animals by providing appropriate care, protection, treatment, and security for animals in need of care and attention by reason of sickness, maltreatment, poor circumstances of ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals. |
| **Trustees** | Mrs Fiona Graham<br>Mr Alexander Le Grand (Resigned 9 January 2023 )<br>Miss Vicki Emberson<br>Miss Annabel Wenham (Resigned 16 September 2023)<br><br>The Trustees constitute Directors of the Charitable Company and Trustees of the charity for the purposes of the Charities Act 2011. |
| **Bank** | NatWest Bank plc, 5 High Street, Bracknell, Berkshire RG12 1DH |
| **Independent Examiner** | Mr B S Patel FCCA<br>D Stoker & Co<br>Abacus House 367 Blandford Road<br>Beckenham Kent BR3 4NW |

## 2. REPORT OF THE TRUSTEES

The Directors and Trustees present their second report and financial statements for the year to 31 May 2023.

### Governance

The Berkshire Animal Connection Centre Ltd operates as a Charitable Company limited by guarantee, under the terms of its Memorandum and Articles. The Charitable Company was incorporated on 9 October 2020.

The names of the Charity's Trustees and Directors for the duration of this reporting period:

Ms Fiona Graham

Mr Alexander Le Grand (resigned on 9 January 2023)

Miss Vicki Emberson

Miss Annabel Wenham (resigned 16 September 2023)

Our governing body is a Board of Directors. The Directors are Trustees of the Charity. The Board holds on average six meetings over each twelve-month period, with at least one meeting on-site.

The decision-making process has been formally set out by the Board in the Charity's Memorandum and Articles.

We see our prime function as ensuring the good governance of the Charity and to this end we focus on matters of policy, general strategy, and financial control.

### Who we are and what we do

The Berkshire Animal Connection Centre (BACC) is based in the Berkshire Countryside and was started to provide sanctuary for animals who have been rescued from dire circumstances and who cannot be rehomed whether it be due medical/health issues, ongoing rehabilitation, behavioural problems or simply because they do not fit into a specific role in society. To the sanctuary, no animal's life is worthless and every animal can enrich people's lives, in our case through interaction, training or simply being with these amazing animals.

Our animals live out 24/7, 365 days a year in large well-managed fields. They live a happy and natural lifestyle. The 5 Animal Needs state that animals require a suitable environment, suitable diet, ability to act out most or all of their natural behaviours, are protected from pain and suffering and are suitably housed with or apart from others -. We can confidently say that the 5 animal needs are being met by our animals every day. They live in an optimum environment, have a natural diet, are able to behave naturally and are given the care they need as an individual.

## Rescue and admissions

The Directors have secured tenancy on excellent facilities with the opportunity to expand or shrink as applicable. The fields, shelters and outbuildings provide the Sanctuary animals with natural habitats enhancing their quality of life.

Partnerships with veterinarians, farriers and suppliers are established, and the BACC is supported by nationally recognised charities such as The Horse Trust and Redwings. The BACC will apply to join the National Equine Welfare Council to adhere to best practice standards in the field of Animal Welfare.

Typically, animals admitted to the BACC are of senior age or with terminal conditions. It is because of this fact that permanent sanctuary can be granted to them, keeping them in surroundings as close to their natural environment as possible, with freedom to exhibit normal and carefree behaviour for the rest of their lives.

The care and management of the animals is undertaken by the Directors and carefully selected volunteers. All animals admitted receive a full veterinary inspection and are placed into isolated quarantine so as not to affect other sanctuary animals. Their individual needs and care plan are fully assessed by the Directors and veterinary professionals.

As at 31 May 2023, the BACC had in their care 19 horses and 9 goats.

## Rehabilitation and equine behaviour

Ms Graham and Miss Emberson are experienced in equine rehabilitation and work closely with professional veterinarians to ensure each animal admitted has a clearly defined rehabilitation plan.

Miss Graham has a Level 4 Equine Facilitated Practitioner Diploma, with Level 5 currently in progress. These qualifications are recognized by the ACCPH – Accredited Counsellors, Coaches, Psychotherapists and Hypnotherapists.

## Education and Campaigning

We believe that the way to impact the welfare of animals on a larger scale, is to educate the general public and owners. We work to educate people on how we choose to keep our animals here at the sanctuary.

We recognise that animals in domesticity and captivity still have the same fundamental requirements as if they were living in the wild. Therefore, it is our responsibility to do our best to ensure that their environment allows them to fulfil as much of their natural ethogram as possible, whilst keeping on top of all of the necessary day-to-day management and husbandry.

In addition, there is growing demand for Animal-based therapy conducted by accredited therapists to help patients with a wide range of mental and social health issues.

BACC's ultimate intention is to provide suitable animals with qualified Therapists in order to benefit as many patients as possible.

**Accomplishments**

In our first two years of operation, our Five-Phase Plan was established and accomplished:

- Secure suitable location
- Partnerships with animal rescue groups
- Take in limited numbers of animals to trial concept
- Creation of social media + online presence
- Key personnel on-boarded (Veterinarians; Equine Behaviourists; Land contractors)
- Company limited by Guarantee registered
- Board of Trustees /Directors appointed
- Administrative and Communication roles in place
- Registered Charitable Company
- Facilities enhancement
- Process for intake of rescue animals formalised and active
- Volunteers onboarded to assist with daily operational activities and animal care
- Regular financial contributions sourced from local businesses, supporters and Trustees
- Public Liability insurance in place
- Awareness marketing at local events online and in person

**Next Year**

The priority for the charity is to ensure a continuity of operation. Focus will be on fundraising to cover the running costs of the charity and allow expansion.

BACC will apply for membership of the National Equine Welfare Council (NEWC) which provides an assurance of the quality of welfare as well as providing BACC access to advice, representation, and support when needed.

Volunteer roles are being created and suitably experienced volunteers will be appointed into those roles with mutual consent. This will allow the Directors to focus on the future stability and operation of the BACC.

BACC’s ultimate intention is to provide suitable animals with qualified Therapists, as well as move towards becoming a centre for Equine Assisted Services.

## Financial Review

The charity has continued to cover its running costs thanks largely to the Trustees and Directors, friends, families and local business sponsors for their generosity and support. As can be seen on the following full Financial Statement for the period 1 June 2022- 31 May 2023 £37,690 was received through donations and gifts and £37,710 expenditure.

## Summary of Financial Position

In this financial year, the charitable company had as at 31 May 2023, aggregate reserves of £1,661 (2022 £1,681). The company had a net (deficit) / (deficit) of £(20) ( 2022 £(2,198 ).

## Statement of Directors' and Trustees' Responsibilities

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

Company law requires the charity's Directors and Trustees to prepare financial statements which give a true and fair view of the state of affairs of the charitable Company and of the incoming resources and application of resources, including its income and expenditure, in that period.

In preparing those financial statements, the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102
- 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.
- 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 maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves Policy**

This policy outlines the charity's approach to building and maintaining financial reserves including how such reserves are managed. It aims to:

- Provide the charity with adequate financial stability and the means to address any unforeseen circumstances.
- Ensure the continuity of services for all beneficiaries without unnecessary interruption.
- Ensure that Restricted and Unrestricted Funds are managed in an appropriate manner.

The Trustees' view reserves should provide the charity with adequate financial stability and the means to address any unforeseen circumstances in order to:

- Provide lifetime care for all animals in its care.
- Offset temporary fluctuations in income.
- Mitigate the impact of measures beyond its control that could reduce the predicted inflow of funds such as an economic downturn, loss in public confidence or other exogenous shock.

The policy recognises that as the majority of the beneficiaries of the community work consist of adults and children with issues, both physical and emotional, that the Charity must protect against an interruption of services as we have committed to supporting them through challenging times. For those who have mental health issues, the importance of consistency is paramount and so it is a necessary consideration that the provision of our services is maintained wherever possible.
The policy is intended to maintain a level of reserves that will enable the charity to adjust and respond to any significant change in resources through unplanned events.

These funds have been set aside to allow instant response to such a situation to ensure that all mitigating actions are taken to restore the services as soon as possible.

**Reserves Calculation**

To calculate the amount of reserves held under this policy, an exercise will be completed each year, in conjunction with the preparation of the Trustees Annual Report, to analyse the source of income using a risk based approach, together with the relevance and essential nature of our expenditure with regards to the core purposes of the charity.

Currently, the charity is holding £ 1,661 (2022 £1,681) in unrestricted and unrestricted income reserves.

**Management of Reserves**

Any reserves should be held in appropriate and accessible, low-risk investments.

The Trustees will review the reserves on an annual basis to ensure that it is sufficient to meet the needs of the Charity. During the annual review of reserves, the trustees may seek professional investment advice in order to consider other appropriate investment vehicles to hold such reserves.

This report was approved by the trustees on 13 December 2023 and signed on their behalf by

**Mrs Fiona Graham**

## 3. Independent examiners report to the directors/trustees of The Berkshire Animal Connection Centre Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st May 2023, which are set out on pages 1 to 17.

**Responsibilities and basis of report**
As the charity's trustees of the company (and also its directors for the purposes of the company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ( the 2011 Act ). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5) (b) of the 2011Act.

**Independent examiner's statement**
I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants', which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ( FRS 102 ).

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.

**Bhirendra S Patel FCCA**
**Fellow of the Association of Chartered Certified Accountants**
**D Stoker & Co Registered Accountants**
**Abacus House 367 Blandford Road Beckenham, Kent BR3 4NW**
**8 December 2023**

**Statement of Financial Activities**
**For the year to 31 May 2023**

| | Notes | 2023 – Year Unrestricted £ | Restricted £ | Total £ | 2022 - Year Unrestricted £ | Restricted £ | Total £ |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| Grants for specific projects | 1 | - | 3,600 | 3,600 | 2,500 | - | 2,500 |
| Donations and gifts | | 29,571 | - | 29,571 | 31,613 | - | 31,613 |
| Gift aid | | 4,519 | - | 4,519 | 869 | - | 869 |
| Events income | | - | - | - | - | - | - |
| | | 34,090 | 3,600 | 37,690 | 34,982 | - | 34,982 |
| **Other Income** | | | | | | | |
| Miscellaneous income | | - | - | - | - | - | - |
| | | 34,090 | 3,600 | 37,690 | 35,140 | - | 35,140 |
| **Expenditure on Raising Funds** | | | | | | | |
| Indirect fund-raising costs | | (-) | (-) | (-) | (-) | (-) | (-) |
| **Charitable activities**: | | | | | | | |
| Animal welfare | | (11,933) | (-) | (11,933) | (9,885) | (-) | (9,885) |
| Rent and services | | (24,000) | (-) | (24,000) | (26,739) | (-) | (26,739) |
| Administration expenses | | (1,777) | (-) | (1,777) | (556) | (-) | (556) |
| **Total Expenditure** | | (37,710) | (-) | (37,710) | (37,180) | (-) | (37,180) |
| **Net (deficit) income** | 9 | (3,620) | 3,600 | (20) | (2,198) | (-) | (2,198) |
| **Total funds b/fwd** | | 1,681 | - | 1,681 | 3,879 | - | 3,879 |
| **Total funds carried forward** | | (1,939) | 3,600 | 1,661 | 1,681 | - | 1,681 |

**Balance Sheet**
**At 31 May 2023**

| | Notes | 2023 | | 2022 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Current Assets** | | | | | |
| Debtors | 6 | - | | 869 | |
| Cash at bank and in hand | | 2,561 | | 1,112 | |
| | | 2,561 | | 1,981 | |
| **Liabilities** | | | | | |
| **Creditors:** amounts falling due within one year | 7 | (900) | | (300) | |
| **Net current assets** | | | 1,661 | | 1,681 |
| **Net assets** | | | 1,661 | | 1,681 |
| **Funds of the charity** | | | | | |
| Restricted income funds | 9 | | 3,600 | | - |
| Unrestricted income funds | 9 | | (1,939) | | 1,681 |
| **Total charity funds** | | | 1,661 | | 1,681 |

The director's statements required by Sections 475(2) and (3) are shown on the following page, which forms part of this Balance Sheet.

The notes on pages 1 to 17 form an integral part of these financial statements.

## 6. Director's statement required by Sections 475(2) and (3) For the year ended 31 May 2023

In approving these financial statements as director of the company, I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2023; and

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, as far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to small Companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the board on 8 December 2023 and signed on its behalf by

**Mrs Fiona Graham**
**Director**

Registration number 12618173

The notes on pages 14 to 17 form an integral part of these financial statements.

## 7. Notes to the Accounts

### 1. Basis of preparation and accounting policies

***Basis of accounting***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014

And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

***Preparation of accounts on a going concern basis***

The Trustees assessment is that the charitable company is a going concern and accounts have been prepared on that basis.

***Income recognition policies***

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds

Any performance conditions attached to the item of income have been met or are fully within the control of the charity

There is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

The date on which the charitable company is aware that probate has been granted;

The estate has been finalised and notification has been made by the executor to the trust that a distribution will be made; or

When a distribution is received from the estate.

Receipt of a legacy, in whole or part is only considered probable when the amount can be measured reliably and the charitable company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charitable company or the charitable company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

***Donated services***

Donated goods and services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and the economic benefit can be measured reliably.

***Leases***

Assets acquired under finance leases are capitalised and the outstanding future lease obligations are shown in creditors. Operating lease rentals are charged to the profit and loss account on a straight-line basis over the period of the lease.

***Fund Accounting***

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company.
Restricted funds are subjected to specific restrictions on their expenditure imposed by the donor.

***Taxation***

The charge for taxation is based on the taxable profit for the year that is not covered by the Company's tax exemption with HM Revenue & Customs.

***Income***

Donations are accounted for as income once the Charitable company has received the amount of the donation in the form of cash, cheque or bank transfer. Intangible income is valued at the cost of provision by the relevant 3rd party or where this information is not available, at Directors' estimate.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.
Government grants are recognised using the accrual model and the performance model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.
Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.
Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future

performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met.
Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

| **2 Income and expenditure** | **2023** | **2022** |
|---|---|---|
| Independent examiners fee | £600 | £600 |

**3. Directors' and Trustees' Remuneration**

The directors received no remuneration from the charity in this accounting year (2022 nil).

**4 Staff numbers and costs**

The Company employed no staff in the year ended 31st May 2023 (2022 none).

**5. Taxation**

The Company did not generate a taxable profit in the year.

**6.Debtors**

| | **2023** | **2022** |
|---|---|---|
| | **£** | **£** |
| Gift Aid | - | 869 |
| | - | 869 |

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

| | **2023** | **2022** |
|---|---|---|
| | **£** | **£** |
| Accruals | 900 | 300 |
| | 900 | 300 |

**8. Share Capital**

The Company is a private company, limited by guarantee and therefore has no share capital.

## 9 Reserves

| | Restricted | Unrestricted | Total |
|---|---|---|---|
| As at 1 June 2022 | - | 1,681 | 1,681 |
| (Surplus/ Deficit for the year ) | 3,600 | (3,620) | (20) |
| As at 31 May 2023 | 3,600 | (1,939) | 1,661 |

## 10 Related Party Disclosures

Being a charitable organisation, several of the Directors and Trustees have made donations in cash to the Company in the year.