BERKSHIRE ANIMAL
CONNECTION CENTRE

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

1 June 2023 – 31 May 2024



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For the year ended 31 May 2024

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1. LEGAL & ADMINISTRATIVE INFORMATION

Full Name of Charity	The Berkshire Animal Connection Centre
Charity registration number	1191736 (England & Wales)
Company number	12618173
Registered Address	Tanners Farm, Swallowfield Rd, Arborfield, Berkshire 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 Miss Victoria Emberson (resigned 1 August 2024) Ms Amy Plumer (Appointed 18 October 2024) Ms Karen Hare (Appointed 29 October 2024) 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, D Stoker & Co, Abacus House, 367 Blandford Road, Beckenham, Kent BR3 4NW

2. REPORT OF THE TRUSTEES

The Directors and Trustees present their first report and financial statements for the year to 31 May 2024.

Governance

The Berkshire Animal Connection Centre 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:

Mrs Fiona Graham

Miss Victoria Emberson (resigned 1 August 2023)

Ms Amy Plumer (Appointed 18 October 2024)

Ms Karen Hare (Appointed 29 October 2024)

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 2024, the BACC had in their care 29 horses and 10 goats.

Rehabilitation and equine behaviour

Mrs 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.

Mrs Graham has a Level 4 Equine Facilitated Practitioner Diploma. This qualification is recognised 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

Over the last year, we have built upon and expanded on our previous year's accomplishments:

- Facilities enhancements
- Established Duke of Edinburgh Award schemes
- Increase in regular personal donations
- Successfully applied for and received two national grants
- Regular fund-raising events organised by volunteers
- Increased awareness marketing at local events online and in person
- Corporate Social Responsibility programme of events with locally based businesses
- Partnerships with local community groups

Next Year

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

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

Financial Review

The charity has continued to cover it's running costs thanks largely to the Trustees and Directors, friends, families and local business sponsors for their generosity and support. The charity also gratefully received a substantial National Lottery grant in April 2024.

As can be seen on the following Full Financial Statement for the period 1 June 2023 – 31 May 2024, £65,746 was received through donations, grants and gifts, and £54,952 expenditure.

This report was approved by the Trustees on 20 January 2025.



Mrs Fiona Graham

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 2024, which are set out on pages 1 to 14.

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
20 January 2025

Statement of Financial Activities
For the year to 31 May 2024

	Notes	2024 – Year Unrestricted £	Restricted £	Total £	2023 - Year Unrestricted £	Restricted £	Total £
Income							
General Grant	1	13,500	-	13,500	-	-	-
Grants for specific projects		-					3,600
Donations and gifts		41,935	-	41,935	29,571	-	29,571
Gift aid		7,529	-	7,529	4,519	-	4,519
Events income		2,782	-	2,782	-	-	-
		65,746	-	65,746	34,090	3,600	37,690
Other Income							
Miscellaneous income		-	-	-	-	-	-
		65,746	-	65,746	34,090	3,600	37,690
Expenditure							
On Raising Funds							
Indirect fund-raising costs		(-)	(-)	(-)	(-)	(-)	(-)
Charitable activities:							
Animal welfare		(27,644)	(-)	(27,644)	(11,933)	(-)	(11,933)
Rent and services		(24,000)	(-)	(24,000)	(24,000)	(-)	(24,000)
Administration expenses		(3,308)	(-)	(3,308)	(1,777)	(-)	(1,777)
Total Expenditure		(54,952)	(-)	(54,952)	(37,710)	(-)	(37,710)
Net (deficit) income	9	10,794	-	10,794	(3,620)	3,600	(20)
Total funds b/fwd		(1,939)	-	(1,939)	1,681	-	1,681
Total funds carried forward		8,855	-	8,855	(1,939)	3,600	1,661

Balance Sheet
At 31 May 2024

	Notes	2024		2023	
		£	£	£	£
Current Assets					
Debtors	6	-		-	
Cash at bank and in hand		13,055		2,561	
		13,055		2,561	
Liabilities					
Creditors: amounts falling due within one year	7	(600)		(900)	
Net current assets			12,455		1,681
Net assets			12,455		1,681
Funds of the charity					
Restricted income funds	9		3,600		3,600
Unrestricted income funds	9		8,855		(1,939)
Total charity funds			12,455		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 14 form an integral part of these financial statements.

Director's statement required by Sections 475(2) and (3) For the year ended 31 May 2024

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 20 January 2025 and signed on its behalf by



Mrs Fiona Graham
Director

Registration number 12618173

The notes on pages 1 to 14 form an integral part of these financial statements.

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.

Notes to the Accounts (Continued)

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 2024 (2023 none).

5. Taxation

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

6.Debtors

	2024 £	**2023 £**
Gift Aid	-	-
	-	-

7. Creditors: amounts falling due within one year

	2024 £	2026 £
Accruals	600	900
	600	900

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 2023	3,600	(1,939)	1,661
Surplus/ (Deficit) for the year	-	10,794	10,794
As at 31 May 2024	3,600	8,855	12,455

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.