

**ANIMALS IN DISTRESS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# ANIMALS IN DISTRESS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr D Whittaker  
Mrs C Whittaker  
Mr A Berry  
Miss W Pritchard  
Mr I Durham  
Miss E L Redfern

(Appointed 29 June 2020)

**Charity number**

515886

**Independent examiner**

Tussies Limited  
31 Wilmslow Road  
Cheadle  
Cheshire  
UK  
SK8 1DR

# ANIMALS IN DISTRESS

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# **ANIMALS IN DISTRESS**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's commissioner, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The objectives and activities of the charity are to provide the care, protection and rehabilitation of sick and abandoned animals in the Greater Manchester area and its environs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The covid-19 pandemic has meant that a lot of the planned work has not been carried out this year, the sanctuary's were shut to the public and funding and donations has suffered.

##### **Irlam Sanctuary**

- The old toilet was repaired
- Dripping pipework and taps were fixed and replaced

##### **Irlam Shop**

- The shop was re-wired
- The shop front has been refurbished
- The roof has been repaired
- The plan is to carry out refurbishments to the back of the shop in the coming year

##### **Swinton Shop**

- The Swinton shop has also been re-wired
- New radiators and a new boiler have been installed
- The shop floor has been partitioned to create an improved shop layout

##### **Littleborough Sanctuary**

- The floor upstairs has been repaired as it was previously unsafe
- New water drinkers have been built in the new stables, replacing some of the old rusty drinkers and adding to the existing drinkers that were still in good condition

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

# ANIMALS IN DISTRESS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Whittaker

Mrs C Whittaker

Mr A Berry

Miss W Pritchard

Mr I Durham

Miss E L Redfern

(Appointed 29 June 2020)

### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

Mrs C Whittaker

**Chairperson**

14 March 2022

# **ANIMALS IN DISTRESS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMALS IN DISTRESS**

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I report to the trustees on my examination of the financial statements of Animals In Distress (the charity) for the year ended 31 March 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 financial statements to be reached.

### **Tussies Limited**

31 Wilmslow Road  
Cheadle  
Cheshire  
SK8 1DR  
UK

Dated: 14 March 2022

# ANIMALS IN DISTRESS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	253,150	484,826
Other trading activities	4	47,595	96,643
Investments	5	590	1,871
Other income	6	59,883	1,050
<b>Total income</b>		<b>361,218</b>	<b>584,390</b>
<b><u>Expenditure on:</u></b>			
Raising funds	7	310,261	254,571
Charitable activities	8	192,137	246,565
<b>Total resources expended</b>		<b>502,398</b>	<b>501,136</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(141,180)</b>	<b>83,254</b>
Fund balances at 1 April 2020		1,430,459	1,347,205
<b>Fund balances at 31 March 2021</b>		<b>1,289,279</b>	<b>1,430,459</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ANIMALS IN DISTRESS

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		731,000		743,313
<b>Current assets</b>					
Cash at bank and in hand		569,246		695,263	
<b>Creditors: amounts falling due within one year</b>	12	(10,967)		(8,117)	
Net current assets			558,279		687,146
<b>Total assets less current liabilities</b>			1,289,279		1,430,459
<b>Income funds</b>					
Unrestricted funds			1,289,279		1,430,459
			1,289,279		1,430,459

The financial statements were approved by the Trustees on 14 March 2022

Mrs C Whittaker  
**Trustee**



# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Animals In Distress is a charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's commissioner, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings  
Fixtures and fittings  
Computers  
Motor vehicles

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	58,775	43,622
Legacies receivable	188,875	427,729
Donated goods and services	5,500	13,475
	<u>253,150</u>	<u>484,826</u>

# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	5,085	12,247
Shop income	42,510	84,396
Other trading activities	47,595	96,643

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	590	1,871

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	59,883	1,050

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	2,296	8,157
<u>Trading costs</u>		
Staff costs	307,965	246,414
	310,261	254,571

# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Charitable activities

	2021 £	2020 £
Depreciation and impairment	12,312	16,242
Rents, rates & water	22,496	25,478
Light & heat	11,121	7,377
Repairs & maintenance	28,889	21,216
Motor Vehicle expenses	8,392	18,694
Accountancy Fees	9,507	9,098
Insurance	6,500	6,419
Vet fees	18,397	32,273
Publication costs	377	405
Sundry	4,955	6,724
Legal & Professional fees	-	383
Animal feeds & cleaning	63,260	71,683
Telephone & Internet	5,088	5,094
Bank Charges	843	1,258
Tearing old stable down	-	10,000
Repairs made to roads at Filed of Dreams site	-	14,221
	192,137	246,565
	192,137	246,565
<b>Analysis by fund</b>		
Unrestricted funds	192,137	
	192,137	
<b>For the year ended 31 March 2020</b>		
Unrestricted funds		246,565
		246,565

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
22	28

# ANIMALS IN DISTRESS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees

(Continued)

Employment costs	2021 £	2020 £
Wages and salaries	290,275	232,890
Social security costs	12,794	9,638
Other pension costs	4,896	3,886
	<u>307,965</u>	<u>246,414</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2020	675,589	62,676	63,143	67,780	869,188
At 31 March 2021	<u>675,589</u>	<u>62,676</u>	<u>63,143</u>	<u>67,780</u>	<u>869,188</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	-	29,563	50,063	46,250	125,876
Depreciation charged in the year	-	4,967	1,962	5,383	12,312
At 31 March 2021	<u>-</u>	<u>34,530</u>	<u>52,025</u>	<u>51,633</u>	<u>138,188</u>
<b>Carrying amount</b>					
At 31 March 2021	<u>675,589</u>	<u>28,146</u>	<u>11,118</u>	<u>16,147</u>	<u>731,000</u>
At 31 March 2020	<u>675,589</u>	<u>33,113</u>	<u>13,081</u>	<u>21,530</u>	<u>743,313</u>

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

	2021 £	2020 £
Other taxation and social security	6,079	3,785
Other creditors	-	(418)
Accruals and deferred income	4,888	4,750
	<u>10,967</u>	<u>8,117</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).