

ANIMALS IN DISTRESS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ANIMALS IN DISTRESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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

Further work has been carried out this year to ensure continued operations within the sanctuaries and planning for the future improvements:

Irlam Sanctuary

- Repairs to the flooring and the main house were carried out
- Funds have been set aside for required work and renovation of the cattery in the coming year

Irlam Shop

- The flat above the shop has received further repairs in addition to the prior year renovation to address issues with damp
- Repairs have been made to the plumbing within the shop, specifically on the boiler for longevity

Littleborough Sanctuary

- Trees have been planted in the barren fields on the farm to promote an environment for wildlife in the area

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

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

ANIMALS IN DISTRESS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

Mrs C Whittaker
Chairperson

4 January 2024

ANIMALS IN DISTRESS

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

I report to the trustees on my examination of the financial statements of Animals In Distress (the charity) for the year ended 31 March 2023.

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: 4 January 2024

ANIMALS IN DISTRESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	412,323	558,933
Other trading activities	4	113,495	73,380
Investments	5	1,002	60
Other income	6	44	29,287
Total income		526,864	661,660
<u>Expenditure on:</u>			
Raising funds	7	338,004	329,911
Charitable activities	8	269,878	229,684
Total expenditure		607,882	559,595
Net (expenditure)/income for the year/ Net movement in funds		(81,018)	102,065
Fund balances at 1 April 2022		1,391,344	1,289,279
Fund balances at 31 March 2023		1,310,326	1,391,344

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		764,127		743,622
Current assets					
Cash at bank and in hand		565,978		671,949	
Creditors: amounts falling due within one year	13	(19,779)		(24,227)	
Net current assets			546,199		647,722
Total assets less current liabilities			1,310,326		1,391,344
Income funds					
Unrestricted funds			1,310,326		1,391,344
			1,310,326		1,391,344

The financial statements were approved by the Trustees on 4 January 2024

Mrs C Whittaker
Trustee

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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
	2023	2022
	£	£
Donations and gifts	74,227	71,621
Legacies receivable	329,743	477,897
Donated goods and services	8,353	9,415
	<u>412,323</u>	<u>558,933</u>

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	6,550	6,565
Shop income	104,805	66,815
Sponsorships and social lotteries	2,140	-
	<u> </u>	<u> </u>
Other trading activities	113,495	73,380
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,002	60
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	44	29,287
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	879	629
	<u> </u>	<u> </u>
<u>Trading costs</u>		
Staff costs	337,125	329,282
	<u> </u>	<u> </u>
	338,004	329,911
	<u> </u>	<u> </u>

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds (Continued)

8 Charitable activities

	2023 £	2022 £
Depreciation and impairment	13,132	16,670
Rents, rates & water	17,574	24,952
Light & heat	25,662	19,748
Repairs & maintenance	17,134	18,841
Motor Vehicle expenses	19,119	13,310
Accountancy Fees	9,542	9,479
Insurance	6,435	6,061
Vet fees	32,771	30,210
Publication costs	135	234
Sundry	5,739	6,743
Legal & Professional fees	3,741	-
Animal feeds & cleaning	106,540	77,105
Telephone & Internet	4,240	5,366
Bank Charges	926	965
Repairs made to roads at Filed of Dreams site	7,188	-
	<u>269,878</u>	<u>229,684</u>
	<u>269,878</u>	<u>229,684</u>
Analysis by fund		
Unrestricted funds	<u>269,878</u>	
	<u>269,878</u>	
For the year ended 31 March 2022		
Unrestricted funds		<u>229,684</u>
		<u>229,684</u>

9 Trustees

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

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	22	23

Employment costs

	2023 £	2022 £
Wages and salaries	319,683	306,220
Social security costs	11,708	18,132
Other pension costs	5,734	4,930
	337,125	329,282

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2022	675,589	82,169	63,143	77,580	898,481
Additions	31,890	-	1,745	-	33,635
At 31 March 2023	707,479	82,169	64,888	77,580	932,116
Depreciation and impairment					
At 1 April 2022	-	41,700	53,692	59,465	154,857
Depreciation charged in the year	-	6,070	1,679	5,383	13,132
At 31 March 2023	-	47,770	55,371	64,848	167,989
Carrying amount					
At 31 March 2023	707,479	34,399	9,517	12,732	764,127
At 31 March 2022	675,589	40,469	9,450	18,114	743,622

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	14,723	15,787
Trade creditors	-	3,384
Accruals and deferred income	5,056	5,056
	<u>19,779</u>	<u>24,227</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).