

RE-HOMING ANIMAL TELEPHONE SERVICE

England & Wales · Charity number 803364

Details

Other names R A T S, RATS, REHOMING ANIMAL TELEPHONE SERVICE

Status Registered

Legal form Other

Registered 1990-05-23

Register [View on the Charity Commission register](#)

Contact

Address Highfields Kennels
Hare Street
Buntingford
Hertfordshire
SG9 0AD

Phone 01763289827

Email info@rats-animalrescue.co.uk

Website www.rats-animalrescue.co.uk

Activities

Objects: TO RELIEVE THE SUFFERING AND DISTRESS OF ANIMALS OF ALL SPECIES IN NEED OF CARE AND ATTENTION.

Activities: The objective of the charity is to relieve the suffering and distress of animals in need by: establishing & maintaining rescue homes and other places for sick or ill treated animals, abandoned and unwanted pets; neutering and arranging treatment and if appropriate and on veterinary advice euthanasia; to ultimately arrange for adoption of the animals into caring new homes.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BEDFORDSHIRE
- Bedford
- Buckinghamshire
- Central Bedfordshire
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£283,256	£204,571	-	-
2023-12-31	£264,184	£209,678	-	-
2022-12-31	£116,302	£112,141	-	-
2021-12-31	£116,302	£112,141	-	-
2020-12-31	£90,901	£94,138	-	-

Trustees

Name	Role	Appointed
Alison Hammond		2024-11-28
Anjuli Cooper		2024-11-28
Elizabeth Goodyear		2024-11-28
Kay Goddard		2024-11-28

RE-HOMING ANIMAL TELEPHONE SERVICE

England & Wales - Charity number 803364

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
Head Office
Highfields Kennels
Hare Street
Buntingford
Hertfordshire
SG9 0AD

RE-HOMING ANIMAL TELEPHONE SERVICE

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FOR THE YEAR ENDED 31 DECEMBER 2023

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RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The executive committee, who are also the trustees, present their report together with the financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

- i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.
- ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.
- iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.
- iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.
- v) To treat and, if appropriate, destroy a sick animal on veterinary advice.
- vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.
- vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2023

As we reflect on 2023, the Rehoming Animal Telephone Service (RATS) continues to fulfil its vital mission of rescuing, rehoming, and providing care for animals in need. It has been a year filled with both challenges and remarkable achievements, and this review highlights the organisation's accomplishments in animal welfare, community engagement, and strategic growth, as well as the continued support from donors, partners, and volunteers who make our work possible.

Animal Rehoming and Rescue Efforts

2023 was a significant year in our core work of rehoming animals. Despite a challenging economic environment, we managed to successfully rehome hundreds of animals, a testament to the commitment of our staff, volunteers, and partners. It is demonstrating the increasing need for our services as more individuals and families sought to surrender pets due to rising living costs.

One of the year's highlights was our work in rescuing animals from unsafe environments. We collaborated closely with local authorities and veterinary services to ensure that animals were removed from neglectful or abusive conditions and placed into foster care while permanent homes were found.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Expansion of Foster Care Network

To accommodate the growing number of animals requiring temporary care, we expanded our foster care network. The recruitment new foster families this year provided much-needed capacity, enabling us to give more animals a safe space while waiting for permanent homes. This has been crucial in alleviating overcrowding in our shelters and reducing stress levels for the animals.

Volunteer Engagement and Growth

Volunteers remain the lifeblood of RATS, and this year saw an increase in volunteer numbers. With over 100 volunteers contributing their time and skills, we have been able to enhance both the scope and quality of our services. From animal care and transport to administrative support, our volunteers have been integral to every facet of the organisation's operations.

Fundraising and Corporate Partnerships

The financial health of RATS remains stable, thanks to a combination of grassroots fundraising, corporate sponsorships, and grant awards.

Challenges and Looking Forward

While 2023 has been a year of many successes, we have also faced our share of challenges. The cost-of-living crisis has led to an increase in the number of animals being surrendered, which has placed added pressure on sections and foster care network. In addition, rising operational costs, particularly in the areas of veterinary care and utilities, have required us to carefully manage our finances.

Looking forward to 2024, we are committed to addressing these challenges head-on.

Conclusion

In conclusion, 2023 has been a pivotal year for RATS. The dedication of our staff, volunteers, donors, and partners has enabled us to continue providing essential services to animals in need, even amidst challenging times. As we move forward, we remain resolute in our mission to rescue, care for, and rehome animals, while promoting a compassionate and informed approach to animal welfare within our community.

We are incredibly grateful to everyone who has supported RATS over the past year, and we look forward to another year of making a difference in the lives of animals and the people who love them.

Volunteers

The charity remains dependent on the services of its unpaid volunteers to run its shop, to help at various fundraising events and to assist with the running of our kennels throughout the year. The number of volunteers stands at 148 (2022: 82).

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

	2023	2022
Dogs		
Dogs in care at start of year	12	9
Taken in	84	72
Homed	70	68
Neutered	84	27
Died	0	1
Put to sleep	3	0
Dogs in care at year end	23	12
Cats		
Cats in care at start of year	9	5
Taken in	51	56
Homed	47	49
Neutered	16	24
Died/Put to sleep	3	3
Cats/ kittens in care at year end	10	9
Foster homes	7	7
Small mammals (rabbits, guinea pigs, gerbils rats etc)		
In care at start of year	13	18
Taken in	14	17
Born in care	0	0
Homed	16	20
Neutered	6	9
Died	3	0
Put to sleep	2	2
In care at year end	6	13
Foster homes	7	7

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2023 the amount of reserves in the unrestricted fund amounted to £934,254 (2022: £879,748) of which £546,711 is capital leaving £387,543 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803364

Principal address

Highfields Kennels
Hare Street
Buntingford SG9 0AD

Trustees

I Couchman	Chair (resigned 7 th February 2023)
H White	Secretary
K Levitt	Treasurer, Legacy Officer and Membership Renewal (resigned 21 st September 2023)
D P Hilditch	Retail Oversight
Z Dilleigh	Membership Communication
J Jones	Marketing, Media and PR (resigned 27 th October 2022, re-appointed 2 nd March 2023, resigned 27 th June 2023)
C Markey	Fundraising Coordinator
B Jones	Governance and Facilities, Acting Chair from 7 th July 2023
A Compton	Chair (appointed 2 nd March 2023, resigned 7 th July 2023)

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

All members were reappointed at the AGM on the 21st September 2023 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Louise Tunley FCA CTA DChA
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Sharmans
1 Harpur Street
Bedford
MK40 1PF

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and 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 a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 25th October 2024 and signed on its behalf by:

Mr B Jones - Trustee and Acting Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 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.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts 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.

Except for the matter referred to above, 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.

Louise Tunley FCA CTA DChA, Chartered Accountant
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: 25th October 2024

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	161,373	-	161,373	43,399
Grants		-	-	-	-
Other trading activities	3	101,964	-	101,964	52,419
Investment income	4	847	-	847	25
Total		264,184	-	264,184	95,843
EXPENDITURE ON					
Raising funds	5	40,540	-	40,540	16,369
Charitable activities					
Animal welfare	6	169,138	-	169,138	103,654
Total		209,678	-	209,678	120,023
NET INCOME (EXPENDITURE)		54,506	-	54,506	(24,180)
Other recognised gains/(losses)		-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		54,506	-	54,506	(24,180)
RECONCILIATION OF FUNDS					
Total funds brought forward		879,748	-	879,748	903,928
TOTAL FUNDS CARRIED FORWARD	14	934,254	-	934,254	879,748

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

BALANCE SHEET
AT 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible assets	11	546,711	-	546,711	567,267
CURRENT ASSETS					
Debtors	12	5,887	-	5,887	6,898
Cash at bank and in hand		398,450	-	398,450	311,076
		<u>404,337</u>	-	<u>404,337</u>	317,974
CREDITORS					
Amounts falling due within one year	13	(16,794)	-	(16,794)	(5,493)
		<u>(16,794)</u>	-	<u>(16,794)</u>	<u>(5,493)</u>
NET CURRENT ASSETS		387,543	-	387,543	312,481
TOTAL ASSETS LESS CURRENT LIABILITIES		934,254	-	934,254	879,748
NET ASSETS	14	<u><u>934,254</u></u>	<u><u>-</u></u>	<u><u>934,254</u></u>	<u><u>879,748</u></u>
FUNDS					
Unrestricted funds:					
General fund				387,543	312,481
Unrestricted capital fund				546,711	567,267
TOTAL FUNDS				<u><u>934,254</u></u>	<u><u>879,748</u></u>

The financial statements were approved by the Board of Trustees on 25th October 2024 and were signed on its behalf by :

Mr B Jones - Trustee and Acting Chair

Mrs H White – Trustee and Secretary

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations and Gift Aid	61,564	42,189
Legacies	99,374	-
Sponsorship	-	-
Membership	435	1,210
	<u>161,373</u>	<u>43,399</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Biggleswade shop takings	62,287	39,631
Fundraising events	36,640	10,762
EDF energy re generation	693	820
Other	2,344	1,206
	<u>101,964</u>	<u>52,419</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	847	25
Other interest – Gift Aid	-	-
	<u>847</u>	<u>25</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Support costs	<u>-</u>	<u>-</u>

Other trading activities

	31.12.23	31.12.22
	£	£
Biggleswade shop expenses	37,351	15,231
Advertising	-	-
Fundraising expenses	3,189	1,138
Support costs	<u>-</u>	<u>-</u>
	<u>40,540</u>	<u>16,369</u>
Aggregate amounts	<u>40,540</u>	<u>16,369</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

6. CHARITABLE ACTIVITIES

Direct costs (Note 7)	Support costs (Note 8)	Totals
£	£	£
143,798	25,340	169,138

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Veterinary fees	34,491	20,312
Fostering expenses	10,875	12,926
Equipment repairs	28,160	2,000
Support costs	8,493	1,315
Highfields running costs	61,779	35,590
	143,798	72,143

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	21,300	4,040	25,340

Support costs, included in the above, are as follows:

Other	31.12.23	31.12.22
	Animal welfare	Total Activities
	£	£
Depreciation of tangible fixed assets	21,300	30,131
Governance costs	31.12.23	31.12.22
	Animal Welfare	Total Activities
	£	£
Support costs	-	-
Accountancy and legal fees	4,040	1,380
	4,040	1,380

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	31.12.22 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,399	-	43,399
Grants	-	-	-
Other trading activities	52,419	-	52,419
Investment income	25	-	25
	<hr/> 95,843	<hr/> -	<hr/> 95,843
EXPENDITURE ON			
Raising funds	16,369	-	16,369
Charitable activities			
Animal welfare	103,654	-	103,654
Total	<hr/> 120,023	<hr/> -	<hr/> 120,023
NET INCOME/(EXPENDITURE)	(24,180)	-	(24,180)
Transfers between funds	-	-	-
	<hr/> (24,180)	<hr/> -	<hr/> (24,180)
RECONCILIATION OF FUNDS			
Total funds brought forward	903,928	-	903,928
	<hr/> 879,748	<hr/> -	<hr/> 879,748
TOTAL FUNDS CARRIED FORWARD	<hr/> 879,748	<hr/> -	<hr/> 879,748

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Improvements £	F&F's £	Motor Vehicle £	Computer Equipment £	Total £
COST OR VALUATION						
1 January 2023	625,000	126,677	36,360	15,700	1,702	805,439
Additions	-	-	744	-	-	744
31 December 2023	<u>625,000</u>	<u>126,677</u>	<u>37,104</u>	<u>15,700</u>	<u>1,702</u>	<u>806,183</u>
DEPRECIATION						
1 January 2023	97,065	99,074	32,154	8,177	1,702	238,172
Charge for the year	<u>10,215</u>	<u>3,404</u>	<u>3,756</u>	<u>3,925</u>	<u>-</u>	<u>21,300</u>
31 December 2023	<u>107,280</u>	<u>102,478</u>	<u>35,910</u>	<u>12,102</u>	<u>1,702</u>	<u>259,472</u>
NET BOOK VALUE						
31 December 2023	<u>517,720</u>	<u>24,199</u>	<u>1,194</u>	<u>3,598</u>	<u>-</u>	<u>546,711</u>
31 December 2022	<u>527,935</u>	<u>27,603</u>	<u>4,206</u>	<u>7,523</u>	<u>-</u>	<u>567,267</u>

Included in cost or valuation of land and buildings is freehold land of £114,246 (2022: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

12. DEBTORS

	31.12.23	31.12.22
	£	£
Trade debtors	521	2,234
Prepayments	5,366	4,664
	<u>5,887</u>	<u>6,898</u>

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	15,414	4,113
Accruals	1,380	1,380
	<u>16,794</u>	<u>5,493</u>

14. MOVEMENTS IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	312,481	75,062	-	387,543
Unrestricted capital fund	567,267	(20,556)	-	546,711
	<u>879,748</u>	<u>54,506</u>	<u>-</u>	<u>934,254</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	263,440	(188,378)	-	75,062
Unrestricted capital fund	744	(21,300)	-	(20,556)
	<u>264,184</u>	<u>(209,678)</u>	<u>-</u>	<u>54,506</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 or 31 December 2022.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2022: £nil).

RE-HOMING ANIMAL TELEPHONE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

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RE-HOMING ANIMAL TELEPHONE SERVICE

England & Wales - Charity number 803364

Accounts

REGISTERED CHARITY NUMBER: 803364

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
Head Office
Highfields Kennels
Hare Street
Buntingford
Hertfordshire
SG9 0AD

RE-HOMING ANIMAL TELEPHONE SERVICE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

The executive committee, who are also the trustees, present their report together with the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

- i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.
- ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.
- iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.
- iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.
- v) To treat and, if appropriate, destroy a sick animal on veterinary advice.
- vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.
- vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2022

Welcome to the Re-homing Animal Telephone Service (RATS) FY22 Annual Report.

It was another extraordinary year for the charity. I'd like to start by saying a huge and heartfelt thank you. Whether you are a supporter, a volunteer, or a partner, we simply couldn't have had such a strong year without you.

We had a very successful year in 2022. Financially, the Charity made a gain of £5,625, against the backdrop of the previous 5 years where our expenditure exceeded income. This has enabled us to increase our reserves.

Over the year the Charity gained an improvement in our social media following, which has enabled us to increase our reach dramatically, not just in the local areas of Bedfordshire/ Hertfordshire in which we are based. This reach will be fundamental in helping more animals to find their forever home.

Further in the report, it is visible that there have been several changes at Trustee level, this has ensured that the future of RATS is secured and has also enabled a large wave of new, bright ideas from the incoming Trustees.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

We held our AGM in October, and for the second time in RATS history, did this remotely via Zoom. Whilst this was fitting for the general feel of our member base around Covid levels, next year we would like to hold a hybrid session as it gives our members more time to collaborate and network before and after the AGM.

Later in the year, unfortunately we had a large loss of income in our Charity shop in Biggleswade, which succumbed to substantial flood damage. This unfortunately meant we were not able to trade again until we open our new shop – a loss in the financial year of approximately £5000. Whilst the new shop will open in the new financial year, the position of the shop should increase the footfall as it is closer to other amenities within Biggleswade.

In a move to improve the moral of our volunteers, we hosted a Christmas Party in a pub local to the Highfield Dog Kennels (fully paid by the volunteers themselves). We found that the uptake was huge, and it certainly highlighted the fact that we, as a charity, need to support our volunteers to improve their experience of the charity. This is something the Trustees will be taking forward to see what other ways we can enrich our volunteer's enjoyment whilst dedicating their time to the animals in our care.

Lastly, this year has certainly given us pause for thought about how we operate as a charity. There have been process changes for the small mammal's section and a complete revamp of the dog intake, fostering and adoption processes which are aimed at improving the lives of the dogs in our care but also to give new owners the tools they need to make the best possible chance of a happy forever after home.

Volunteers

The charity remains dependent on the services of its unpaid volunteers to run its shop, to help at various fundraising events and to assist with the running of our kennels throughout the year. The number of volunteers stands at 82 (2021: 50).

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

	2022	2021
Dogs		
Dogs in care at start of year	9	6
Taken in	72	76
Homed	68	73
Neutered	27	22
Died	1	0
Put to sleep	0	0
Dogs in care at year end	12	9
Cats		
Cats in care at start of year	5	4
Taken in	56	37
Homed	49	34
Neutered	24	12
Died/Put to sleep	3	2
Cats/ kittens in care at year end	9	5
Foster homes	7	5
Small mammals (rabbits, guinea pigs, gerbils rats etc)		
In care at start of year	18	13
Taken in	17	38
Born in care	0	0
Homed	20	27
Neutered	9	8
Died	0	1
Put to sleep	2	5
In care at year end	13	18
Foster homes	7	6

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2022 the amount of reserves in the unrestricted fund amounted to £879,748 (2021: £903,928) of which £567,267 is capital leaving £312,481 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803364

Principal address

Highfields Kennels
Hare Street
Buntingford SG9 0AD

Trustees

I Couchman	Chair (resigned 7 th February 2023)
P Exley	Secretary (resigned 27 th October 2022)
H White	Secretary (appointed 27 th October 2022)
K Levitt	Treasurer, Legacy Officer and Membership Renewal
D P Hilditch	Retail Oversight
Z Dilleigh	Membership Communication
J Jones	Marketing, Media and PR (resigned 27 th October 2022, re-appointed 2 nd March 2023, resigned 27 th June 2023)
L Robinson	Animal Welfare Oversight (resigned 27 th October 2022)
C Markey	Fundraising Coordinator
B Jones	Governance and Facilities, Acting Chair from 7 th July 2023
A Compton	Chair (appointed 2 nd March 2023, resigned 7 th July 2023)

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

All members were reappointed at the AGM on the 27th October 2022 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Louise Tunley FCA CTA DChA
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Sharmans
1 Harpur Street
Bedford
MK40 1PF

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and 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 a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 10th August 2023 and signed on its behalf by:



Mr B Jones - Trustee and Acting Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts 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.

Except for the matter referred to above, 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.

Louise Tunley

Louise Tunley FCA CTA DChA, Chartered Accountant
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: *12/08/2023*

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Restricted funds	31.12.22 Total funds	31.12.21 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,399	-	43,399	69,823
Grants		-	-	-	11,771
Other trading activities	3	52,419	-	52,419	34,703
Investment income	4	25	-	25	5
Total		95,843	-	95,843	116,302
EXPENDITURE ON					
Raising funds	5	16,369	-	16,369	13,679
Charitable activities					
Animal welfare	6	103,654	-	103,654	98,462
Total		120,023	-	120,023	112,141
NET INCOME (EXPENDITURE)		(24,180)	-	(24,180)	4,161
Other recognised gains/(losses)		-	-	-	-
Gains/(losses on revaluation of fixed assets)		-	-	-	-
Net movement in funds		(24,180)	-	(24,180)	4,161
RECONCILIATION OF FUNDS					
Total funds brought forward		903,928	-	903,928	899,767
TOTAL FUNDS CARRIED FORWARD	14	879,748	-	879,748	903,928

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

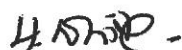
BALANCE SHEET
AT 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	567,267	-	567,267	596,368
CURRENT ASSETS					
Debtors	12	6,898	-	6,898	6,924
Cash at bank and in hand		311,076	-	311,076	305,384
		<u>317,974</u>	-	<u>317,974</u>	312,308
CREDITORS					
Amounts falling due within one year	13	(5,493)	-	(5,493)	(4,748)
		<u>(5,493)</u>	-	<u>(5,493)</u>	(4,748)
NET CURRENT ASSETS		312,481	-	312,481	307,560
TOTAL ASSETS LESS CURRENT LIABILITIES		879,748	-	879,748	903,928
NET ASSETS	14	<u>879,748</u>	<u>-</u>	<u>879,748</u>	<u>903,928</u>
FUNDS					
Unrestricted funds:					
General fund				312,481	307,560
Unrestricted capital fund				567,267	596,368
TOTAL FUNDS				<u>879,748</u>	<u>903,928</u>

The financial statements were approved by the Board of Trustees on 10th August 2023 and were signed on its behalf by :



Mr B Jones - Trustee and Acting Chair



Mrs H White – Trustee and Secretary

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations and Gift Aid	42,189	49,660
Legacies	-	19,550
Sponsorship	-	-
Membership	1,210	613
	<u>43,399</u>	<u>69,823</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Biggleswade shop takings	39,631	24,759
Fundraising events	10,762	7,870
EDF energy re generation	820	774
Other	1,206	1,300
	<u>52,419</u>	<u>34,703</u>

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	25	5
Other interest – Gift Aid	-	-
	<u>25</u>	<u>5</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Support costs	-	-

Other trading activities

	31.12.22	31.12.21
	£	£
Biggleswade shop expenses	15,231	13,388
Advertising	-	-
Fundraising expenses	1,138	291
Support costs	-	-
	<u>16,369</u>	<u>13,679</u>
Aggregate amounts	<u>16,369</u>	<u>13,679</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

6. CHARITABLE ACTIVITIES

	Direct costs (Note 7)	Support costs (Note 8)	Totals
	£	£	£
	72,143	31,511	103,654

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Veterinary fees	20,312	18,569
Fostering expenses	12,926	8,515
Equipment repairs	2,000	9,706
Support costs	1,315	1,001
Highfields running costs	35,590	30,202
	72,143	67,993

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	30,131	1,380	31,511

Support costs, included in the above, are as follows:

Other	31.12.22	31.12.21
	Animal welfare	Total Activities
	£	£
Depreciation of tangible fixed assets	30,131	29,089

Governance costs	31.12.22	31.12.21
	Animal welfare	Total Activities
	£	£
Support costs	-	-
Accountancy and legal fees	1,380	1,380
	1,380	1,380

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	31.12.21 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,823	-	69,823
Grants	11,771	-	11,771
Other trading activities	34,703	-	34,703
Investment income	5	-	5
	<u>116,302</u>	<u>-</u>	<u>116,302</u>
EXPENDITURE ON			
Raising funds	13,679	-	13,679
Charitable activities			
Animal welfare	98,462	-	98,462
Total	<u>112,141</u>	<u>-</u>	<u>112,141</u>
NET INCOME/(EXPENDITURE)	4,161	-	4,161
Transfers between funds	-	-	-
Net movement of funds	<u>4,161</u>	<u>-</u>	<u>4,161</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	899,767	-	899,767
TOTAL FUNDS CARRIED FORWARD	<u>903,928</u>	<u>-</u>	<u>903,928</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Improvements £	F&F's £	Motor Vehicle £	Computer Equipment £	Total £
COST OR VALUATION						
1 January 2022	625,000	126,677	35,330	15,700	1,702	804,409
Additions	-	-	1,030	-	-	1,030
31 December 2022	<u>625,000</u>	<u>126,677</u>	<u>36,360</u>	<u>15,700</u>	<u>1,702</u>	<u>805,439</u>
DEPRECIATION						
1 January 2022	86,850	86,941	28,634	4,252	1,364	208,041
Charge for the year	10,215	12,133	3,520	3,925	338	30,131
31 December 2022	<u>97,065</u>	<u>99,074</u>	<u>32,154</u>	<u>8,177</u>	<u>1,702</u>	<u>238,172</u>
NET BOOK VALUE						
31 December 2022	<u>527,935</u>	<u>27,603</u>	<u>4,206</u>	<u>7,523</u>	<u>-</u>	<u>567,267</u>
31 December 2021	<u>538,150</u>	<u>39,736</u>	<u>6,696</u>	<u>11,448</u>	<u>338</u>	<u>596,368</u>

Included in cost or valuation of land and buildings is freehold land of £114,246 (2021: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

12. DEBTORS

	31.12.22	31.12.21
	£	£
Trade debtors	2,234	2,331
Prepayments	4,664	4,593
	<u>6,898</u>	<u>6,924</u>

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	4,113	3,368
Accruals	1,380	1,380
	<u>5,493</u>	<u>4,748</u>

14. MOVEMENTS IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	307,560	4,921	-	312,481
Unrestricted capital fund	596,368	(29,101)	-	567,267
	<u>903,928</u>	<u>(24,180)</u>	<u>-</u>	<u>879,748</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	94,813	(89,892)	-	4,921
Unrestricted capital fund	1,030	(30,131)	-	(29,101)
	<u>95,843</u>	<u>(120,023)</u>	<u>-</u>	<u>(24,180)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022 or 31 December 2021.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2021: £nil).

RE-HOMING ANIMAL TELEPHONE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

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RE-HOMING ANIMAL TELEPHONE SERVICE

England & Wales - Charity number 803364

Accounts

REGISTERED CHARITY NUMBER: 803364

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
88 Putnoe Lane
Bedford
Bedfordshire
MK41 9AG

RE-HOMING ANIMAL TELEPHONE SERVICE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

The executive committee, who are also the trustees, present their report together with the financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

- i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.
- ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.
- iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.
- iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.
- v) To treat and, if appropriate, destroy a sick animal on veterinary advice.
- vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.
- vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2021

The plans for 2021 had been formulated against the backdrop of the lack of activities due to the pandemic in 2020. With a view to increasing our income, increasing our homing rate and to start building a team for the future, we were frustrated by various rules and guidelines that enabled us to only partially trade at the shop, but hold no significant external fundraising events in the year, due to the COVID risk and perceptions from our aging volunteer force. Instead of a very full and busy year of activities planned [similar to 2019], one whereby we maintained all of our activities to the best of our abilities despite having to run flat out just to stand still, we in fact just kept our heads above water, finance-wise! Just as in the previous years, we expected that we'd have to put in more and more effort just to get close to the same revenues from Dog Shows and fundraising events that in the past used to generate vast sums of income for far less effort.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

In truth, the year started out as it was to continue – our first event was in August and did result in the pleasure of seeing so many old inmates return looking happy, much loved and very pleased to see Julie who cared for them whilst they were under our care at Highfield Kennels. Our Reunion – limited to a small number to keep potential infections limited was a success, albeit not designed to be a huge fundraiser.

From January onwards through to the end of August every event usually planned was cancelled, due to the pandemic, resulting in zero income from our large list of planned events. For the second year running we have to report that never in the history of the charity has such devastation been wrought. Additionally on our income side, our charity shop in Biggleswade was closed periodically for portions of the year – either because we were deemed non-essential retail by the government – or because our elderly volunteers were unwilling or unable to step out and open the shop. As a consequence, our income for 2021 shows we were significantly down on earned income – any income being largely made up of donations from our kind members and supporters dipping into own their pockets, or sadly legacies from supporters who passed away.

Unlike other charities we were unable to take advantage of the government's 'furlough' scheme as we have no paid staff – even the shop manager is a volunteer and unpaid. Some benefits did however accrue – when others could not reopen after lockdowns due to managers being furloughed, we were able to open unchallenged in Biggleswade for at least two weeks in advance of our "competition" – but still suffered from the lack of customer confidence to step out and into any shops and spend money.

Unfortunately, with an ageing volunteer group, the pandemic continued to take effect on a number of our volunteers, and our staffing and support numbers did drop, and sadly those members and volunteers will not return. They will be very sadly missed. On a positive note we have started building a team including many younger folks who we hope will take the charity through to its 40th year in 2024.

With continued member reluctance to step into any building still prevalent towards the end of the year we again switched our AGM venue and held our second Zoom-based AGM for those who wished to attend. This took care of ensuring that the charity had a committee to run in 2022 – the committee from the previous 12 months was re-elected by members by post, and ratified at the AGM.

In the 2020 report a few reasons were listed for the lack of growth of membership and the increasing difficulty in raising the much needed funds to underpin the charity's activities. 2021 continued that challenge with funds harder and harder to raise.

Finally I will leave you with the one tune I keep banging on my drum about. The charity is totally dependent on its volunteers. It should be remembered that unless we can find new and younger people to take over in the future then the charity remains at risk. It continues to be a labour of love and devoted to animal welfare to generate enough money to keep the charity alive and financially viable. The trustees and volunteers are dedicated and committed to keep things going and I cannot thank them all enough for all the time, work and effort in all weathers that you give to keep R.A.T.S. going, help animals find forever homes and reducing animal suffering.

Ivan Couchman

Volunteers

The charity remains dependent on the services of its unpaid volunteers to run its shop, to help at various fundraising events and to assist with the running of our kennels throughout the year. The number of volunteers stands at 50 (2020: 52).

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

	2021	2020
Dogs		
Dogs in care at start of year	6	9
Taken in	76	60
Homed	73	63
Neutered	22	15
Died	0	0
Put to sleep	0	0
Dogs in care at year end	9	6
Cats		
Cats in care at start of year	4	9
Taken in	37	30
Homed	34	34
Neutered	12	7
Died/Put to sleep	2	1
Cats/ kittens in care at year end	5	4
Foster homes	5	5
Small mammals (rabbits, guinea pigs, gerbils rats etc)		
In care at start of year	13	12
Taken in	38	14
Born in care	0	0
Homed	27	10
Neutered	8	4
Died	1	0
Put to sleep	5	1
In care at year end	18	13
Foster homes	6	7

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2021 the amount of reserves in the unrestricted fund amounted to £903,928 (2020: £899,767) of which £596,368 is capital leaving £307,560 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803364

Principal address

88 Putnoe Lane
Bedford
Bedfordshire

Trustees

I Couchman	Chair
P Exley	Secretary
K Levitt	Treasurer, Legacy Officer and Membership Renewal
D P Hilditch	Retail Oversight
Z Dilleigh	Membership Communication
J Jones	Marketing, Media and PR (appointed 14 th January 2021)
L Robinson	Animal Welfare Oversight

All members were reappointed at the AGM on the 7th October 2021 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Louise Tunley FCA CTA DChA
Steve Monico Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Park Woodfine Heald Mellows
1 Lurke Street
Bedford
MK40 3TN

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

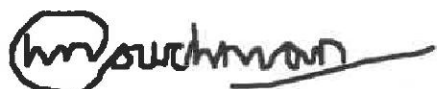
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and 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 a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 26th October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I Couchman', with a long horizontal line extending to the right.

Mr I Couchman - Trustee and Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts 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.

Except for the matter referred to above, 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.

Louise Tunley

Louise Tunley FCA CTA DChA, Chartered Accountant
Steve Monico Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: 26th October 2022

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,823	-	69,823	57,272
Grants		11,771	-	11,771	10,000
Other trading activities	3	34,703	-	34,703	23,612
Investment income	4	5	-	5	17
Total		116,302	-	116,302	90,901
EXPENDITURE ON					
Raising funds	5	13,679	-	13,679	13,913
Charitable activities					
Animal welfare	6	98,462	-	98,462	80,225
Total		112,141	-	112,141	94,138
NET INCOME (EXPENDITURE)		4,161	-	4,161	(3,237)
Other recognised gains/(losses)		-	-	-	-
Gains/(losses on revaluation of fixed assets)		-	-	-	-
Net movement in funds		4,161	-	4,161	(3,237)
RECONCILIATION OF FUNDS					
Total funds brought forward		899,767	-	899,767	903,004
TOTAL FUNDS CARRIED FORWARD	14	903,928	-	903,928	899,767

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

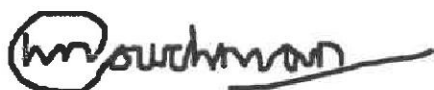
The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

BALANCE SHEET
AT 31 DECEMBER 2021

		Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	596,368	-	596,368	600,799
CURRENT ASSETS					
Debtors	12	6,924	-	6,924	3,989
Cash at bank and in hand		305,384	-	305,384	299,112
		<u>312,308</u>	-	<u>312,308</u>	<u>303,101</u>
CREDITORS					
Amounts falling due within one year	13	(4,748)	-	(4,748)	(4,133)
		<u>(4,748)</u>	-	<u>(4,748)</u>	<u>(4,133)</u>
NET CURRENT ASSETS		307,560	-	307,560	298,968
TOTAL ASSETS LESS CURRENT LIABILITIES		903,928	-	903,928	899,767
NET ASSETS	14	<u>903,928</u>	<u>-</u>	<u>903,928</u>	<u>899,767</u>
FUNDS					
Unrestricted funds:					
General fund				307,560	298,968
Unrestricted capital fund				596,368	600,799
TOTAL FUNDS				<u>903,928</u>	<u>899,767</u>

The financial statements were approved by the Board of Trustees on 26th October 2022 and were signed on its behalf by :



Mr I Couchman - Trustee and Chair



Mrs P Exley – Trustee and Secretary

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations and Gift Aid	49,660	37,987
Legacies	19,550	16,083
Sponsorship	-	25
Membership	613	3,177
	<u>69,823</u>	<u>57,272</u>

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Biggleswade shop takings	24,759	19,590
Fundraising events	7,870	1,964
EDF energy re generation	774	891
Other	1,300	1,167
	<u>34,703</u>	<u>23,612</u>

4. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	5	17
Other interest – Gift Aid	-	-
	<u>5</u>	<u>17</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	-	-

Other trading activities

	31.12.21	31.12.20
	£	£
Biggleswade shop expenses	13,388	13,029
Advertising	-	-
Fundraising expenses	291	884
Support costs	-	-
	<u>13,679</u>	<u>13,913</u>
Aggregate amounts	<u>13,679</u>	<u>13,913</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

6. CHARITABLE ACTIVITIES

	Direct costs (Note 7)	Support costs (Note 8)	Totals
	£	£	£
	67,993	30,469	98,462

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Veterinary fees	18,569	9,041
Fostering expenses	8,515	9,196
Equipment repairs	9,706	4,205
Support costs	1,001	3,701
Highfields running costs	30,202	28,264
	67,993	54,407

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	29,089	1,380	30,469

Support costs, included in the above, are as follows:

Other	31.12.21	31.12.20
	Animal welfare	Total
	£	£
Depreciation of tangible fixed assets	29,089	24,438

Governance costs	31.12.21	31.12.20
	Animal welfare	Total
	£	£
Support costs	-	-
Accountancy and legal fees	1,380	1,380
	1,380	1,380

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Totals
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,272	-	57,272
Grants	10,000	-	10,000
Other trading activities	23,612	-	23,612
Investment income	17	-	17
	<u>90,901</u>	<u>-</u>	<u>90,901</u>
EXPENDITURE ON			
Raising funds	13,913	-	13,913
Charitable activities			
Animal welfare	80,225	-	80,225
Total	<u>94,138</u>	<u>-</u>	<u>94,138</u>
NET INCOME/(EXPENDITURE)	(3,237)	-	(3,237)
Transfers between funds	-	-	-
Net movement of funds	<u>(3,237)</u>	<u>-</u>	<u>(3,237)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	903,004	-	903,004
TOTAL FUNDS CARRIED FORWARD	<u>899,767</u>	<u>-</u>	<u>899,767</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Improvements £	F&F's £	Motor Vehicle £	Computer Equipment £	Total £
COST OR VALUATION						
1 January 2021	625,000	102,303	35,046	15,700	1,702	779,751
Additions	-	24,374	284	-	-	24,658
31 December 2021	<u>625,000</u>	<u>126,677</u>	<u>35,330</u>	<u>15,700</u>	<u>1,702</u>	<u>804,409</u>
DEPRECIATION						
1 January 2021	76,635	75,608	25,322	327	1,060	178,952
Charge for the year	10,215	11,333	3,312	3,925	304	29,089
31 December 2021	<u>86,850</u>	<u>86,941</u>	<u>28,634</u>	<u>4,252</u>	<u>1,364</u>	<u>208,041</u>
NET BOOK VALUE						
31 December 2021	<u>538,150</u>	<u>39,736</u>	<u>6,696</u>	<u>11,448</u>	<u>338</u>	<u>596,368</u>
31 December 2020	<u>548,365</u>	<u>26,695</u>	<u>9,724</u>	<u>15,373</u>	<u>642</u>	<u>600,799</u>

Included in cost or valuation of land and buildings is freehold land of £114,246 (2020: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

12. DEBTORS

	31.12.21	31.12.20
	£	£
Trade debtors	2,331	979
Prepayments	4,593	3,010
	<u>6,924</u>	<u>3,989</u>

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	3,368	2,753
Accruals	1,380	1,380
	<u>4,748</u>	<u>4,133</u>

14. MOVEMENTS IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	298,968	8,592	-	307,560
Unrestricted capital fund	600,799	(4,431)	-	596,368
	<u>899,767</u>	<u>4,161</u>	<u>-</u>	<u>903,928</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	91,644	(83,052)	-	8,592
Unrestricted capital fund	24,658	(29,089)	-	(4,431)
	<u>116,302</u>	<u>(112,141)</u>	<u>-</u>	<u>4,161</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 or 31 December 2020.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2020: £nil).

RE-HOMING ANIMAL TELEPHONE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

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RE-HOMING ANIMAL TELEPHONE SERVICE

England & Wales - Charity number 803364

Accounts

REGISTERED CHARITY NUMBER: 803364

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
88 Putnoe Lane
Bedford
Bedfordshire
MK41 9AG

RE-HOMING ANIMAL TELEPHONE SERVICE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

The executive committee, who are also the trustees, present their report together with the financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

- i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.
- ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.
- iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.
- iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.
- v) To treat and, if appropriate, destroy a sick animal on veterinary advice.
- vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.
- vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2020

The plans for 2020 had been formulated at the backend of 2019 with a view to increasing our income, increasing our homing rate and to start building a team for the future. A very full and busy year of activities were planned, one whereby we maintained all of our activities to the best of our abilities despite having to (as in 2019) run flat out just to stand still! Just as in the previous year, we expected that we'd have to put in more and more effort just to get close to the same revenues from Dog Shows and fundraising events that in the past used to generate vast sums of income for far less effort.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

In truth, the year started out as it was to continue – our first event in February was severely affected by the weather – advice was issued by the government not travel in the country and specifically in the county of Bedfordshire due to severe weather warnings, impacted the numbers attending the Open Day. The result was a just breakeven event funds-wise – and as will be shown historically the rest of the year was a disaster, not of the charity’s making. From March onwards through to the end of the year every event planned was cancelled, due to the pandemic, resulting in zero income from our large list of planned events. Never in the history of the charity has such devastation been wrought. Additionally on our income side, our charity shop in Biggleswade was closed for significant portions of the year – either because we were deemed non-essential retail by the government – or because our elderly volunteers were unwilling or unable to step out and open the shop. As a consequence, our income for 2020 shows we were significantly down on earned income – any income being largely made up of donations from our kind members and supporters dipping into own their pockets, or sadly legacies from supporters who passed away.

Unlike other charities we were unable to take advantage of the government’s ‘furlough’ scheme as we have no paid staff – even the shop manager is a volunteer and unpaid. Some benefits did however accrue – when others could not reopen after lockdowns due to managers being furloughed, we were able to open unchallenged in Biggleswade for at least two weeks in advance of our “competition” – but still suffered from the lack of customer confidence to step out and into any shops and spend money.

Unfortunately, with an ageing volunteer group, the pandemic did take effect on a number of our volunteers, and our staffing and support numbers did drop, and sadly those members and volunteers will not return. They will be very sadly missed.

With member reluctance to step into any building still prevalent towards the end of the year we switched our AGM processing to two sets of physical mail to every member and held our first Zoom-based AGM for those who wished to attend. This took care of ensuring that the charity had a committee to run in 2021 – the committee from the previous 12 months was re-elected by members by post, and ratified at the AGM.

In 2019s report a few reasons were listed for the lack of growth of membership and the increasing difficulty in raising the much needed funds to underpin the charity’s activities. 2020 has been an even bigger challenge with funds harder and harder to raise.

As noted events were not executed to plan in 2020 – totally beyond our control – which meant that our reunion in August 2020 did not result in the pleasure of seeing so many old inmates return looking happy and loved and very pleased to see Julie who cared for them whilst they were under our care at Highfield Kennels.

We had hoped that in 2020, in order to raise our profile closer to the kennels, to hold functions at Highfields which would benefit us not only from a fundraising perspective but to add further volunteers to our much needed support pool. That will be taken forward in 2021, together with a plan for a Reunion, pandemic permitting.

Finally I will leave you with the one tune I keep banging on my drum about. The charity is totally dependent on its volunteers. It should be remembered that unless we can find new and younger people to take over in the future then the charity remains at risk. It continues to be a labour of love and devoted to animal welfare to generate enough money to keep the charity alive and financially viable. The trustees and volunteers are dedicated and committed to keep things going and I cannot thank them all enough for all the time, work and effort in all weathers that you give to keep R.A.T.S. going, help animals find forever homes and reducing animal suffering.

Ivan Couchman

Volunteers

The charity remains dependent on the services of its unpaid volunteers to run its shop, to help at various fundraising events and to assist with the running of our kennels throughout the year. The number of volunteers stands at 52 (2019: 58).

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

	2020	2019
Dogs		
Dogs in care at start of year	9	4
Taken in	60	45
Homed	63	40
Neutered	15	14
Died	0	0
Put to sleep	0	0
Dogs in care at year end	6	9
Cats		
Cats in care at start of year	9	10
Taken in	30	43
Homed	34	39
Neutered	7	9
Died/Put to sleep	1	5
Cats/ kittens in care at year end	4	9
Foster homes	5	5
Small mammals (rabbits, guinea pigs, gerbils rats etc)		
In care at start of year	12	15
Taken in	14	13
Born in care	0	0
Homed	10	12
Neutered	4	0
Died	0	1
Put to sleep	1	3
In care at year end	13	12
Foster homes	7	7

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2020 the amount of reserves in the unrestricted fund amounted to £899,767 (2019: £903,004) of which £600,799 is capital leaving £298,968 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803364

Principal address

88 Putnoe Lane
Bedford
Bedfordshire

Trustees

I Couchman	Chair
Mrs P Exley	Secretary
K Levitt	Treasurer, Legacy Officer and Membership Renewal
D P Hilditch	Retail Oversight
Mrs Z Dilleigh	Membership Communication
A Stockton	Animal Welfare Oversight resigned 2 nd July 2020
Mrs V Perry	Highfields Facility Oversight resigned 3 rd December 2020

All members were reappointed at the AGM on the 30th November 2020 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Stephen Monico
Steve Monico Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Park Woodfine Heald Mellows
1 Lurke Street
Bedford
MK40 3TN

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

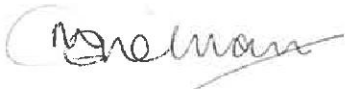
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and 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 a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 21 October 2021 and signed on its behalf by:



Mr I Couchman - Trustee and Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts 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.

Except for the matter referred to above, 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.



Stephen Monico, Chartered Accountant
Steve Monico Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: 21 October 2021

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds	Restricted funds	31.12.20 Total funds	31.12.19 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	57,272	-	57,272	55,082
Grants		10,000	-	10,000	-
Other trading activities	3	23,612	-	23,612	46,527
Investment income	4	17	-	17	3
Total		90,901	-	90,901	101,612
EXPENDITURE ON					
Raising funds	5	13,913	-	13,913	17,291
Charitable activities	6				
Animal welfare		80,225	-	80,225	122,772
Total		94,138	-	94,138	140,063
NET INCOME (EXPENDITURE)		(3,237)	-	(3,237)	(38,451)
Other recognised gains/(losses)					
Gains/(losses on revaluation of fixed assets)		-	-	-	-
Net movement in funds		(3,237)	-	(3,237)	(38,451)
RECONCILIATION OF FUNDS					
Total funds brought forward		903,004	-	903,004	941,455
TOTAL FUNDS CARRIED FORWARD	14	899,767	-	899,767	903,004

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

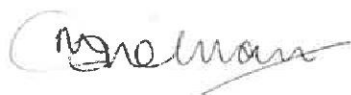
The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

BALANCE SHEET
AT 31 DECEMBER 2020

		Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	600,799	-	600,799	586,902
CURRENT ASSETS					
Debtors	12	3,989	-	3,989	4,623
Cash at bank and in hand		299,112	-	299,112	313,546
		<u>303,101</u>	-	<u>303,101</u>	<u>318,169</u>
CREDITORS					
Amounts falling due within one year	13	(4,133)	-	(4,133)	(2,067)
		<u>(4,133)</u>	-	<u>(4,133)</u>	<u>(2,067)</u>
NET CURRENT ASSETS		298,968	-	298,968	316,102
TOTAL ASSETS LESS CURRENT LIABILITIES		899,767	-	899,767	903,004
NET ASSETS	14	<u>899,767</u>	<u>-</u>	<u>899,767</u>	<u>903,004</u>
FUNDS					
Unrestricted funds:					
General fund				298,968	316,102
Unrestricted capital fund				600,799	586,902
TOTAL FUNDS				<u>899,767</u>	<u>903,004</u>

The financial statements were approved by the Board of Trustees on 21 October 2021 and were signed on its behalf by :



Mr I Couchman - Trustee and Chair



Mrs P Exley – Trustee and Secretary

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations and Gift Aid	37,987	22,668
Legacies	16,083	30,100
Sponsorship	25	30
Membership	3,177	2,284
	<u>57,272</u>	<u>55,082</u>

3. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Biggleswade shop takings	19,590	35,548
Fundraising events	1,964	7,600
EDF energy re generation	891	861
Other	1,167	2,518
	<u>23,612</u>	<u>46,527</u>

4. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	17	-
Other interest – Gift Aid	-	3
	<u>17</u>	<u>3</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	-	-

Other trading activities

	31.12.20	31.12.19
	£	£
Biggleswade shop expenses	13,029	14,070
Advertising	-	255
Fundraising expenses	884	2,966
Support costs	-	-
	<u>13,913</u>	<u>17,291</u>
Aggregate amounts	<u>13,913</u>	<u>17,291</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

6. CHARITABLE ACTIVITIES

	Direct costs (Note 7)	Support costs (Note 8)	Totals
	£	£	£
	54,407	25,818	80,225

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.20	31.12.19
	£	£
Veterinary fees	9,041	11,143
Fostering expenses	9,196	9,240
Equipment repairs	4,205	45,639
Support costs	3,701	1,727
Highfields running costs	28,264	33,740
	54,407	101,489

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	24,438	1,380	25,818

Support costs, included in the above, are as follows:

Other	31.12.20	31.12.19
	Animal welfare	Total Activities
	£	£
Depreciation of tangible fixed assets	24,438	19,903

Governance costs	31.12.20	31.12.19
	Animal welfare	Total Activities
	£	£
Support costs	-	-
Accountancy and legal fees	1,380	1,380
	1,380	1,380

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Totals
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,082	-	55,082
Other trading activities	46,527	-	46,527
Investment income	3	-	3
	<u>101,612</u>	-	<u>101,612</u>
EXPENDITURE ON			
Raising funds	17,291	-	17,291
Charitable activities			
Animal welfare	122,772	-	122,772
Total	<u>140,063</u>	-	<u>140,063</u>
NET INCOME/(EXPENDITURE)	(38,451)	-	(38,451)
Transfers between funds	-	-	
Net movement of funds	<u>(38,451)</u>	-	<u>(38,451)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	941,455	-	941,455
TOTAL FUNDS CARRIED FORWARD	<u>903,004</u>	-	<u>903,004</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Improvements £	F&F's £	Motor Vehicle £	Computer Equipment £	Total £
COST OR VALUATION						
1 January 2020	625,000	92,633	22,081	7,880	1,702	749,296
Additions	-	9,670	12,965	15,700	-	38,335
Disposals	-	-	-	(7,880)	-	(7,880)
31 December 2020	<u>625,000</u>	<u>102,303</u>	<u>35,046</u>	<u>15,700</u>	<u>1,702</u>	<u>779,751</u>
DEPRECIATION						
1 January 2020	66,420	65,378	22,081	7,880	635	162,394
Charge for the year	10,215	10,230	3,241	327	425	24,438
Eliminated on disposal	-	-	-	(7,880)	-	(7,880)
31 December 2020	<u>76,635</u>	<u>75,608</u>	<u>25,322</u>	<u>327</u>	<u>1,060</u>	<u>178,952</u>
NET BOOK VALUE						
31 December 2020	<u>548,365</u>	<u>26,695</u>	<u>9,724</u>	<u>15,373</u>	<u>642</u>	<u>600,799</u>
31 December 2019	<u>558,580</u>	<u>27,255</u>	<u>-</u>	<u>-</u>	<u>1,067</u>	<u>586,902</u>

Included in cost or valuation of land and buildings is freehold land of £114,246 (2019: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

12. DEBTORS

	31.12.20	31.12.19
	£	£
Trade debtors	979	1,167
Prepayments	3,010	3,456
	<u>3,989</u>	<u>4,623</u>

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	2,753	687
Accruals	1,380	1,380
	<u>4,133</u>	<u>2,067</u>

14. MOVEMENTS IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	316,102	(17,134)	-	298,968
Unrestricted capital fund	586,902	13,897	-	600,799
	<u>903,004</u>	<u>(3,237)</u>	<u>-</u>	<u>899,767</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	90,901	(108,035)	-	(17,134)
Unrestricted capital fund	-	13,897	-	13,897
	<u>90,901</u>	<u>(94,138)</u>	<u>-</u>	<u>(3,237)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020 or 31 December 2019.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2019: £nil).

RE-HOMING ANIMAL TELEPHONE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

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