


Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2020
for
Argyll Animal Aid


Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Argyll Animal Aid

Contents of the Financial Statements
for the Year Ended 5 April 2020

| | Page |
|---|-----------------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

Argyll Animal Aid

Report of the Trustees **for the Year Ended 5 April 2020**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

This is a charity with the interest of animal welfare at heart and our purposes as recorded in our constitution are as follows;

The advancement of animal welfare through provision of rehoming, support and services, including support to access veterinary services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has had another very successful year rehoming lots of cats and dogs. As well as providing financial assistance for vet bills for those on low income.

Sadly our previous Chairperson, Jean Sutherland resigned due to health issues in July 2019. Jean will be a great loss to the charity as She invested all her free time into doing a great job of running the charity. Not only running the charity but also driving out to Barcaldine everyday to look after the animals in our care. She was the heart of the charity and we hope that she can still be involved with the charity on a lesser scale in the future.

There have been significant changes within the charity with the loss of our base at Lochandubh kennels in Dec 2020. This has meant that we have been unable to take in animals for rehoming since then.

We have however been helping with rehoming on an online basis. As well as continuing to give out advice and assist people on low incomes with vet bills.

The committee have been working alongside independent consultant Jane Isaacson. Jane has supported us in completing our strategic plan for our new purpose built rehoming centre.

Finding new premises is our top priority and we are confident that we will soon be up and running again with our purpose built centre.

We can't thank our local community enough for their continued support through these challenging times.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Argyll Animal Aid is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Recruitment and appointment of new trustees

trustees are appointed or reappointed by the members at our Annual General Meeting and where a vacancy arises during the year a Trustee may be appointed by the Committee and this will be confirmed at the next AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC013211

Principal address

1c Millpark Place
Oban
Argyll
PA34 4JY

Argyll Animal Aid

Report of the Trustees
for the Year Ended 5 April 2020

Trustees



Independent Examiner



Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Approved by order of the board of trustees on 10.06.21 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Argyll Animal Aid

Independent examiner's report to the trustees of Argyll Animal Aid

I report to the charity trustees on my examination of the accounts of Argyll Animal Aid (the Trust) for the year ended 5 April 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

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.


Chartered Accountant
Jean Ainsley, CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Date: 10/6/2021

Argyll Animal Aid

Statement of Financial Activities
for the Year Ended 5 April 2020

| | | 5.4.20 | 5.4.19 |
|--|--------------|---------------------|---------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | Notes | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 129,642 | 60,683 |
| Other trading activities | 2 | 1,933 | 6,148 |
| Investment income | 3 | 937 | 1,019 |
| Total | | 132,512 | 67,850 |
| EXPENDITURE ON | | | |
| Raising funds | | 286 | 611 |
| Charitable activities | | | |
| Kennels | | 58,499 | 54,009 |
| Total | | 58,785 | 54,620 |
| NET INCOME | | 73,727 | 13,230 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 239,350 | 226,120 |
| TOTAL FUNDS CARRIED FORWARD | | 313,077 | 239,350 |

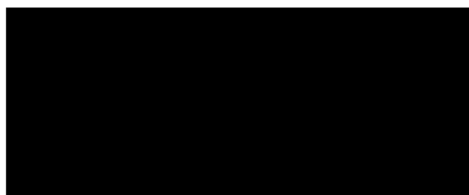
The notes form part of these financial statements

Argyll Animal Aid

Balance Sheet
5 April 2020

| | Notes | 5.4.20 Unrestricted fund £ | 5.4.19 Total funds £ |
|--|-------|-------------------------------------|-------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 15,488 | 20,650 |
| CURRENT ASSETS | | | |
| Cash at bank | | 297,589 | 218,700 |
| NET CURRENT ASSETS | | <u>297,589</u> | <u>218,700</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>313,077</u> | <u>239,350</u> |
| NET ASSETS | | <u>313,077</u> | <u>239,350</u> |
| FUNDS | 7 | | |
| Unrestricted funds | | <u>313,077</u> | <u>239,350</u> |
| TOTAL FUNDS | | <u>313,077</u> | <u>239,350</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on
10.06.21 and were signed on its behalf by:



Notes to the Financial Statements
for the Year Ended 5 April 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Motor vehicles - 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Argyll Animal Aid

Notes to the Financial Statements - continued
for the Year Ended 5 April 2020

2. OTHER TRADING ACTIVITIES

| | | |
|--------------------|---------------------|---------------------|
| | 5.4.20 | 5.4.19 |
| | £ | £ |
| Fundraising events | <u>1,933</u> | <u>6,148</u> |

3. INVESTMENT INCOME

| | | |
|-------------------------------|-------------------|---------------------|
| | 5.4.20 | 5.4.19 |
| | £ | £ |
| Other fixed asset invest - FH | <u>937</u> | <u>1,019</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2020 nor for the year ended 5 April 2019.

Trustees' expenses

During the year expenses totalling £1970.25 were reimbursed to one trustee for expenses paid on behalf of the charity. (2019 £311.27).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|------------------------------------|------------------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 60,683 |
| Other trading activities | 6,148 |
| Investment income | <u>1,019</u> |
| Total | 67,850 |
| EXPENDITURE ON | |
| Raising funds | 611 |
| Charitable activities | |
| Kennels | 54,009 |
| Total | <u>54,620</u> |
| NET INCOME | <u>13,230</u> |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 226,120 |

Argyll Animal Aid

Notes to the Financial Statements - continued
for the Year Ended 5 April 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

239,350

6. TANGIBLE FIXED ASSETS

Motor
vehicles
£

COST

At 6 April 2019 and 5 April 2020

20,650

DEPRECIATION

Charge for year

5,162

NET BOOK VALUE

At 5 April 2020

15,488

At 5 April 2019

20,650

7. MOVEMENT IN FUNDS

| | At 6.4.19 £ | Net movement in funds £ | At 5.4.20 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 239,350 | 73,727 | 313,077 |
| TOTAL FUNDS | <u>239,350</u> | <u>73,727</u> | <u>313,077</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 132,512 | (58,785) | 73,727 |
| TOTAL FUNDS | <u>132,512</u> | <u>(58,785)</u> | <u>73,727</u> |

Argyll Animal Aid

Notes to the Financial Statements - continued
for the Year Ended 5 April 2020

7. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

| | At 6.4.18 £ | Net movement in funds £ | At 5.4.19 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 226,120 | 13,230 | 239,350 |
| TOTAL FUNDS | <u>226,120</u> | <u>13,230</u> | <u>239,350</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 67,850 | (54,620) | 13,230 |
| TOTAL FUNDS | <u>67,850</u> | <u>(54,620)</u> | <u>13,230</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 6.4.18 £ | Net movement in funds £ | At 5.4.20 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 226,120 | 86,957 | 313,077 |
| TOTAL FUNDS | <u>226,120</u> | <u>86,957</u> | <u>313,077</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

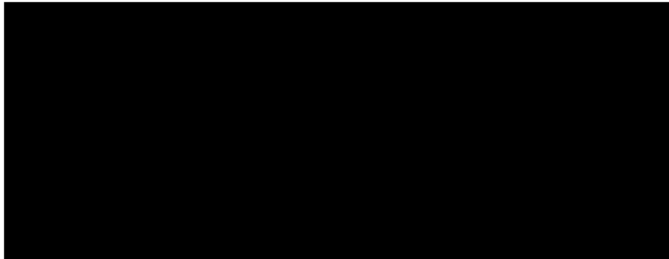
| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 200,362 | (113,405) | 86,957 |
| TOTAL FUNDS | <u>200,362</u> | <u>(113,405)</u> | <u>86,957</u> |

Argyll Animal Aid

Notes to the Financial Statements - continued
for the Year Ended 5 April 2020

8. RELATED PARTY DISCLOSURES

During the year payments were made to [REDACTED] as proprietor of Lochandubh Kennels and Argyll Pro Fit. [REDACTED] was connected to a trustee. These payments totalled £32,893 (2019 £19,401)



Argyll Animal Aid

Detailed Statement of Financial Activities
for the Year Ended 5 April 2020

| | 5.4.20 £ | 5.4.19 £ |
|---------------------------------------|---------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 2,703 | 9,705 |
| Collection Tins | 17,720 | 5,223 |
| Legacies | 108,791 | 43,968 |
| Grants | 428 | - |
| Other Income | - | 1,787 |
| | <hr/> 129,642 | <hr/> 60,683 |
| Other trading activities | | |
| Fundraising events | 1,933 | 6,148 |
| Investment income | | |
| Other fixed asset invest - FII | 937 | 1,019 |
| | <hr/> 132,512 | <hr/> 67,850 |
| Total incoming resources | | |
| | | |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 286 | 611 |
| Charitable activities | | |
| Wages | 3,507 | - |
| Cattery Costs | 879 | 1,273 |
| Cattery & Kennel Rent | 4,160 | 2,688 |
| Insurance | 2,212 | 1,177 |
| Light and heat | - | 347 |
| Telephone | 1,006 | - |
| Postage and stationery | 921 | 738 |
| Sundries | 6,085 | 372 |
| Repairs & Renewals | 22,344 | 14,851 |
| Veterinary Fees | 10,967 | 29,798 |
| Rehoming Costs | - | 1,289 |
| Motor Costs | 506 | 1,476 |
| | <hr/> 52,587 | <hr/> 54,009 |
| Support costs | | |
| Finance | | |
| Depreciation of tangible fixed assets | 5,162 | - |
| Governance costs | | |
| Accountancy and legal fees | 750 | - |

This page does not form part of the statutory financial statements

Argyll Animal Aid

Detailed Statement of Financial Activities
for the Year Ended 5 April 2020

| | 5.4.20 £ | 5.4.19 £ |
|---------------------------|----------------------|----------------------|
| Total resources expended: | <u>58,785</u> | <u>54,620</u> |
| Net income: | <u><u>73,727</u></u> | <u><u>13,230</u></u> |

This page does not form part of the statutory financial statements