

ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

John Crook & Partners
Chartered Accountants
255 Green Lanes
Palmers Green
London
N13 4XE

ANIMAL HOSTEL TRUST

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FOR THE YEAR ENDED 30 JUNE 2022**

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ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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

- a) The care and protection of animals in need, by reason of their sickness, maltreatment, neglect or poor circumstances
- b) To provide support and practical help to people needing to rehome their animals
- c) To improve animal welfare through education, information, knowledge and advice relating to the care and training of animals. This reduces the number of future welfare cases
- d) To provide training, work experience and volunteering opportunities to members of the local community

There has been no significant change in these objectives during the year, but the recent Coronavirus Pandemic has adversely affected the execution of these objectives and is likely to necessitate future operational changes. In particular, the pandemic resulted in the loss of both our paid staff and volunteers, which in turn significantly increased the trustees workload at a time when demand for our welfare provision and services was high.

Focus of our work

- a) To rescue, rehabilitate and rehome unwanted animals. In order to respond to the ongoing UK horse welfare crisis we have set up a care and rehabilitation centre for unwanted horses and ponies at our farm in Scarborough.
- b) To find long term, caring homes for animals
- c) To maintain our "No Kill" policy - we never end the life of a healthy animal for economic or other reasons
- d) The inclusion of people from all backgrounds
- e) In conjunction with leading horse trainers, behaviourists and therapists, to design, develop, innovate and improve the equipment used to train and work horses, to produce ergonomic versions and improve horse welfare.

Public benefit

The benefits to the public are:

We provide services, practical support and facilities to assist people who are no longer able to keep their animals.

We take in abandoned and unwanted animals.

We provide paid employment, volunteer opportunities, education, training and work experience facilities for members of the local community.

Volunteers

Animal care at the farm is provided by a mixture of volunteers, unpaid trustees and paid staff. The animal care is labour intensive and involves skilled work, due to many of our rescued horses having health issues and/or behavioural problems. Therefore, volunteers and inexperienced staff require close supervision.

Having volunteers keeps us in touch with the local community and provides us with assistance with labour-intensive tasks around the farm. The volunteer opportunities we provide (except in times of pandemic and the consequent government restrictions) are of great ongoing benefit to the local community. The volunteers learn useful work related and other skills and some will also benefit from the opportunity to interact with other people. Studies show that working with animals can bring enormous benefits, especially to disadvantaged members of the community and/or those with physical or mental health issues.

ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Coronavirus pandemic has had and continues to have a substantial impact on our work. To date, most events and activities have had to be cancelled, volunteers, staff and contractors have been lost and Vets are unable to provide non-emergency services. The Trustees will make any necessary operational decisions in response to this developing situation.

Investment performance

We continue to review our objectives on a regular basis. This review considers what we have been able to achieve in the previous 12 months. We have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Budgets and forecasts are prepared on a regular basis. Performance this year has been broadly in line with these indicators but has been reduced by the effects of the pandemic. We continue to purchase/update farm machinery and equipment to help maintain our grazing and hay production fields.

We continue to raise the majority of our running costs through the sale of donated goods (mostly on line) and from direct donations from kind members of the public.

FINANCIAL REVIEW

Reserves policy

The trustees seek to hold reserves in order to meet the future needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

We intend to appoint further trustees to increase the Trust's rate of growth, to introduce additional skills and to work more closely with other charities, especially those that work with disadvantaged or vulnerable members of the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1001513

Principal address

Trustees

G Edwards

Miss C Edwards

Ms A Clayton

Ms L Smith (appointed 26/7/2022)

Independent Examiner

John Crook & Partners

Chartered Accountants

255 Green Lanes

Palmers Green

London

N13 4XE

Approved by order of the board of trustees on 15 August 2024 and signed on its behalf by:

G Edwards - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ANIMAL HOSTEL TRUST**

Independent examiner's report to the trustees of Animal Hostel Trust

I report to the charity trustees on my examination of the accounts of Animal Hostel Trust (the Trust) for the year ended 30 June 2022.

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.

I A Hunt FCA

John Crook & Partners
Chartered Accountants
255 Green Lanes
Palmers Green
London
N13 4XE

19 August 2024

ANIMAL HOSTEL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,811	12,473
Other trading activities	2	66,676	58,299
Total		79,487	70,772
 EXPENDITURE ON			
Raising funds		52,077	23,159
Charitable activities			
Horse Welfare		57,924	48,235
Total		110,001	71,394
 NET INCOME/(EXPENDITURE)		 (30,514)	 (622)
 RECONCILIATION OF FUNDS			
Total funds brought forward		324,639	325,261
 TOTAL FUNDS CARRIED FORWARD		 294,125	 324,639

The notes form part of these financial statements

ANIMAL HOSTEL TRUST

**BALANCE SHEET
30 JUNE 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	327,805	324,247
CURRENT ASSETS			
Cash at bank and in hand		25,378	54,776
CREDITORS			
Amounts falling due within one year	6	(21,458)	(7,184)
NET CURRENT ASSETS		<u>3,920</u>	<u>47,592</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		331,725	371,839
CREDITORS			
Amounts falling due after more than one year	7	(37,600)	(47,200)
NET ASSETS		<u>294,125</u>	<u>324,639</u>
FUNDS			
Unrestricted funds	10	294,125	324,639
TOTAL FUNDS		<u>294,125</u>	<u>324,639</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 August 2024 and were signed on its behalf by:

G Edwards - Trustee

C Edwards - Trustee

A Clayton - Trustee

The notes form part of these financial statements

ANIMAL HOSTEL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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.

Freehold property	-	Straight line over 25 years and Straight line over 50 years
Plant and machinery	-	15% on reducing balance

The land within the freehold property is not depreciated.

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Internet sales	41,826	58,299
Shop sales	24,850	-
	<u>66,676</u>	<u>58,299</u>

ANIMAL HOSTEL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,473
Other trading activities	58,299
Total	<u>70,772</u>
EXPENDITURE ON	
Raising funds	23,159
Charitable activities	
Horse Welfare	48,235
Total	<u>71,394</u>
NET INCOME/(EXPENDITURE)	(622)
RECONCILIATION OF FUNDS	
Total funds brought forward	325,261
TOTAL FUNDS CARRIED FORWARD	<u><u>324,639</u></u>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2021	323,635	12,100	335,735
Additions	-	7,440	7,440
	<hr/>	<hr/>	<hr/>
At 30 June 2022	323,635	19,540	343,175
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 July 2021	10,885	603	11,488
Charge for year	1,600	2,282	3,882
	<hr/>	<hr/>	<hr/>
At 30 June 2022	12,485	2,885	15,370
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 June 2022	311,150	16,655	327,805
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2021	312,750	11,497	324,247
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in cost or valuation of land and buildings is freehold land of £248,635 (2021 - £248,635) which is not depreciated.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 8)	9,600	800
Other creditors	11,858	6,384
	<hr/>	<hr/>
	21,458	7,184
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Bank loans (see note 8)	37,600	47,200
	<hr/> <hr/>	<hr/> <hr/>

8. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank loans	9,600	800
Other loans	8,648	4,286
	<hr/>	<hr/>
	18,248	5,086
	<hr/> <hr/>	<hr/> <hr/>
Amounts falling between one and two years:		
Bank loans - 1-2 years	9,600	9,600
	<hr/> <hr/>	<hr/> <hr/>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	28,000	28,800
	<hr/> <hr/>	<hr/> <hr/>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

8. LOANS - continued

	2022 £	2021 £
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	8,800

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	7,000	-
Between one and five years	8,750	-
	<u>15,750</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	324,639	(30,514)	294,125
	<u>324,639</u>	<u>(30,514)</u>	<u>294,125</u>
TOTAL FUNDS	<u>324,639</u>	<u>(30,514)</u>	<u>294,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,487	(110,001)	(30,514)
	<u>79,487</u>	<u>(110,001)</u>	<u>(30,514)</u>
TOTAL FUNDS	<u>79,487</u>	<u>(110,001)</u>	<u>(30,514)</u>

Comparatives for movement in funds

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
Unrestricted funds			
General fund	325,261	(622)	324,639
	<u>325,261</u>	<u>(622)</u>	<u>324,639</u>
TOTAL FUNDS	<u>325,261</u>	<u>(622)</u>	<u>324,639</u>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,772	(71,394)	(622)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>70,772</u>	<u>(71,394)</u>	<u>(622)</u>

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

	At 1/7/20 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	325,261	(31,136)	294,125
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>325,261</u>	<u>(31,136)</u>	<u>294,125</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	150,259	(181,395)	(31,136)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>150,259</u>	<u>(181,395)</u>	<u>(31,136)</u>

11. RELATED PARTY DISCLOSURES

During the year, the trustees provided the trust with an interest free loan which is repayable on demand. The balance at year-end was £8,648 (2021 - 9,586).

ANIMAL HOSTEL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,811	7,339
Grants	-	5,134
	12,811	12,473
Other trading activities		
Internet sales	41,826	58,299
Shop sales	24,850	-
	66,676	58,299
Total incoming resources	79,487	70,772
EXPENDITURE		
Other trading activities		
Purchases	15,023	6,680
Postage and stationary	6,401	11,961
Storage	-	1,046
Commission	390	2,869
Shop purchases	2,152	-
Shop wages	17,332	-
Shop insurance	475	-
Shop lease	5,250	-
Shop - Hire of equipment	1,448	-
Shop - Light and heat	1,212	-
Shop - Equipment	1,291	-
Shop - Credit card charges	97	-
Shop - Telephone and Broadband	121	-
Repairs to shop	885	-
	52,077	22,556
Charitable activities		
Advertising	334	124
Food, litter & animal welfare	8,996	10,215
Veterinary fees	2,544	4,422
Repairs and maintenance	6,822	195
Equipment for horses	3,595	6,514
Vehicle expenses	10,505	3,400
Volunteer supplies	2,478	3,782
	35,274	28,652
Support costs		
Management		
Insurance	1,808	1,634
Carried forward	1,808	1,634

This page does not form part of the statutory financial statements

ANIMAL HOSTEL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
Management		
Brought forward	1,808	1,634
Light and heat	691	1,921
Telephone	24	236
	<hr/>	<hr/>
	2,523	3,791
 Finance		
Depn of freehold property	1,600	1,600
Depn of plant & machinery	2,283	603
	<hr/>	<hr/>
	3,883	2,203
 Information technology		
Repairs and renewals	12,220	12,590
 Other 3		
Bank loan interest	98	-
 Governance costs		
Sundries	13	272
Accountancy and legal fees	1,110	750
Professional fees	2,803	580
	<hr/>	<hr/>
	3,926	1,602
 Total resources expended	<hr/>	<hr/>
	110,001	71,394
 Net expenditure	<hr/>	<hr/>
	<u>(30,514)</u>	<u>(622)</u>

This page does not form part of the statutory financial statements