

ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023**

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ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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

The care and protection of animals in need, by reason of their sickness, maltreatment, neglect or poor circumstances.

1. To provide support and practical help to people needing to rehome their animals.
2. 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.
3. To provide training, work experience and volunteering opportunities to members of the local community.

There have been no significant changes to these objectives during the year, but the aftermath of the Coronavirus Pandemic has 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 many volunteers, which in turn reduced our income and increased the workload of the trustees. Whilst we managed to continue providing full welfare provision and support as needed to both animals and owners in need both during the pandemic and since then, its effects restricted some of our other activities for a long time, although the situation has now started to improve.

Focus of our work

1. To rescue, rehabilitate and rehome unwanted animals. In order to respond to the ongoing UK horse welfare crisis we take in unwanted or abandoned horses and ponies. We find long term, caring loan homes for rescued animals.
2. To maintain our "No Kill" policy - we never end the life of a healthy animal for economic or other reasons.
3. The inclusion of people from all backgrounds.
4. In conjunction with leading horse trainers, behaviourists and therapists, to design, develop, innovate and improve the training methods and equipment used to train and work horses, to produce ergonomic equipment and practices which improve horse welfare.

Public benefit

The benefits to the public are:

1. We provide services, practical support and facilities to assist people who are no longer able to keep their animals.
2. We take in abandoned and unwanted animals.
3. We provide paid employment, volunteer opportunities, education, training and work experience facilities for members of the local community.

Volunteers

Animal care and other tasks have historically been 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, some volunteers and less experienced staff require supervision.

Our charity shop provides facilities for volunteers and has increased the variety of community opportunities we are able to offer.

Having volunteers keeps us in touch with the local community and provides us with assistance with labour-intensive tasks. The volunteer opportunities we provide (except in times of pandemic and the consequent government restrictions) are of great ongoing benefit to individuals and also the local community. Volunteers learn useful work-related and other skills and some will also benefit from the opportunity to interact with other people.

ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Coronavirus pandemic has had and continues to have a substantial impact on our work. Volunteers, staff and contractors were lost and vets were unable to provide non-emergency services. This situation has now improved, but it continues to be difficult to recruit suitable members of staff, plus staff and other costs have increased substantially. The Trustees will continue to make any necessary operational decisions in response to this situation.

Income generation

We continue to raise the majority of our running costs through the sale of produce, donated goods and from direct donations from kind members of the public.

Charity shop

We opened our first charity shop in November 2021 and this has proved to be successful in terms of income generation, increased public awareness and the involvement of volunteers. The Trustees intend to open an additional shop in the future.

Investment performance

We continue to review our objectives on a regular basis. This review considers what we have achieved 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 in line with these indicators.

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 where possible, especially those that work with disadvantaged or vulnerable members of the local community.

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1001513

Principal address

Silpho Brow Farm West
Silpho
Scarborough
YO13 0JP

Trustees

G Edwards
Miss C Edwards
Ms A Clayton
Ms L Smith (appointed 26/7/2022)

ANIMAL HOSTEL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 20 October 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 2023.

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

20 October 2024

ANIMAL HOSTEL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,574	12,811
Other trading activities	2	106,308	66,676
Investment income	3	6	-
Total		<u>107,888</u>	<u>79,487</u>
 EXPENDITURE ON			
Raising funds		63,986	52,077
Charitable activities			
Horse Welfare		<u>67,756</u>	<u>57,924</u>
Total		<u>131,742</u>	<u>110,001</u>
 NET INCOME/(EXPENDITURE)		 (23,854)	 (30,514)
 RECONCILIATION OF FUNDS			
Total funds brought forward		294,125	324,639
 TOTAL FUNDS CARRIED FORWARD		 <u><u>270,271</u></u>	 <u><u>294,125</u></u>

The notes form part of these financial statements

ANIMAL HOSTEL TRUST

**BALANCE SHEET
30 JUNE 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	329,028	327,805
CURRENT ASSETS			
Cash at bank and in hand		4,050	25,378
CREDITORS			
Amounts falling due within one year	7	(32,407)	(21,458)
NET CURRENT ASSETS		<u>(28,357)</u>	<u>3,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		300,671	331,725
CREDITORS			
Amounts falling due after more than one year	8	(30,400)	(37,600)
NET ASSETS		<u>270,271</u>	<u>294,125</u>
FUNDS			
Unrestricted funds	11	<u>270,271</u>	<u>294,125</u>
TOTAL FUNDS		<u>270,271</u>	<u>294,125</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 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 2023

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
Computer equipment	-	33% on cost

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

	2023	2022
	£	£
Internet sales	39,361	41,826
Shop sales	66,947	24,850
	<hr/>	<hr/>
	106,308	66,676
	<hr/> <hr/>	<hr/> <hr/>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	6	-
	<u>6</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,811
Other trading activities	66,676
Total	<u>79,487</u>
EXPENDITURE ON	
Raising funds	52,077
Charitable activities	
Horse Welfare	57,924
Total	<u>110,001</u>
NET INCOME/(EXPENDITURE)	(30,514)
RECONCILIATION OF FUNDS	
Total funds brought forward	324,639
TOTAL FUNDS CARRIED FORWARD	<u><u>294,125</u></u>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 July 2022	323,635	19,540	-	343,175
Additions	-	4,769	983	5,752
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	323,635	24,309	983	348,927
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 July 2022	12,485	2,885	-	15,370
Charge for year	1,600	2,621	308	4,529
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	14,085	5,506	308	19,899
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 30 June 2023	309,550	18,803	675	329,028
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2022	311,150	16,655	-	327,805
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in cost or valuation of land and buildings is freehold land of £248,635 (2022 - £248,635) which is not depreciated.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 9)	11,795	9,600
Other creditors	20,612	11,858
	<hr/>	<hr/>
	32,407	21,458
	<hr/> <hr/>	<hr/> <hr/>

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

	2023 £	2022 £
Bank loans (see note 9)	30,400	37,600
	<hr/> <hr/>	<hr/> <hr/>

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank overdrafts	2,195	-
Bank loans	9,600	9,600
Other loans	17,132	8,648
	<hr/>	<hr/>
	28,927	18,248
	<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	20,800	28,000
	<hr/> <hr/>	<hr/> <hr/>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

10. LEASING AGREEMENTS

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

	2023 £	2022 £
Within one year	7,000	7,000
Between one and five years	1,750	8,750
	<u>8,750</u>	<u>15,750</u>

11. MOVEMENT IN FUNDS

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	294,125	(23,854)	270,271
	<u>294,125</u>	<u>(23,854)</u>	<u>270,271</u>
TOTAL FUNDS	<u>294,125</u>	<u>(23,854)</u>	<u>270,271</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,888	(131,742)	(23,854)
	<u>107,888</u>	<u>(131,742)</u>	<u>(23,854)</u>
TOTAL FUNDS	<u>107,888</u>	<u>(131,742)</u>	<u>(23,854)</u>

Comparatives for 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>

ANIMAL HOSTEL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

11. 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	79,487	(110,001)	(30,514)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>79,487</u>	<u>(110,001)</u>	<u>(30,514)</u>

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

	At 1/7/21 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	324,639	(54,368)	270,271
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>324,639</u>	<u>(54,368)</u>	<u>270,271</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	187,375	(241,743)	(54,368)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>187,375</u>	<u>(241,743)</u>	<u>(54,368)</u>

12. 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 £17,132 (2022 - 8,648).

ANIMAL HOSTEL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,574	12,811
Other trading activities		
Internet sales	39,361	41,826
Shop sales	66,947	24,850
	<hr/>	<hr/>
	106,308	66,676
Investment income		
Deposit account interest	6	-
	<hr/>	<hr/>
Total incoming resources	107,888	79,487
 EXPENDITURE		
Other trading activities		
Purchases	14,843	15,023
Postage and stationary	4,601	6,401
Commission	478	390
Shop purchases	400	2,152
Shop wages	27,476	17,332
Shop insurance	475	475
Shop lease	7,050	5,250
Shop - Hire of equipment	2,582	1,448
Shop - Light and heat	1,925	1,212
Shop - Equipment	1,177	1,291
Shop - Credit card charges	565	97
Shop - Telephone and Broadband	292	121
Repairs to shop	-	885
Shop - Rates	522	-
	<hr/>	<hr/>
	62,386	52,077
 Charitable activities		
Advertising	769	334
Food, litter & animal welfare	3,391	8,996
Veterinary fees	3,822	2,544
Repairs and maintenance	-	6,822
Equipment for horses	3,193	3,595
Vehicle expenses	4,648	10,505
Volunteer supplies	1,619	2,478
Freelance labour	19,092	-
	<hr/>	<hr/>
	36,534	35,274
 Support costs		
Management		
Rates and water	11,104	-
Carried forward	11,104	-

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 2023**

	2023	2022
	£	£
Management		
Brought forward	11,104	-
Insurance	2,812	1,808
Light and heat	749	691
Telephone	86	24
	<hr/>	<hr/>
	14,751	2,523
 Finance		
Bank charges	4	-
Bank Interest Paid	33	-
Loan Interest charged	1,135	98
Depn of freehold property	1,600	1,600
Depn of plant & machinery	2,621	2,283
Depn of computer equipment	308	-
	<hr/>	<hr/>
	5,701	3,981
 Information technology		
Postage and stationery	83	-
Repairs and renewals	8,977	12,220
	<hr/>	<hr/>
	9,060	12,220
 Governance costs		
Sundries	423	13
Accountancy and legal fees	1,290	1,110
Professional fees	1,597	2,803
	<hr/>	<hr/>
	3,310	3,926
 Total resources expended	<hr/>	<hr/>
	131,742	110,001
 Net expenditure	<hr/>	<hr/>
	<u>(23,854)</u>	<u>(30,514)</u>

This page does not form part of the statutory financial statements