

Charity Number: 1003998

Hull Animal Welfare Trust

**Trustees' Annual Report and Financial Statements
for the year ended 31 May 2021**

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Leah Elvidge (resigned 1 August 2020)
Mr Stephen Parnaby OBE
Mr Graham Atkins

Chairman

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Correspondence

Mrs Jane Harper
Canada House
Church Lane
Patrington
HU12 0RJ

Independent Examiner

Laura Mashedor FCA DChA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the period and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Leah Elvidge (resigned 1 August 2020)
Mr Graham Atkins
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees, and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Correspondence

Mrs Jane Harper
Canada House
Church Lane
Patrington
HU12 0RJ

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

Principal Advisors

Independent Examiner: Laura Masheder FCA DChA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers: HSBC Bank plc
King William House
Market Place
Hull
HU1 1RS

Charitable Objectives and Activities

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill treated animals and to find suitable permanent homes for such animals.

During this period we have employed 1 full time resident Kennel Manager, 1 full time Assistant Manager, 2 full time general assistants, 1 Weekend Supervisor and 6 part-time general assistants. In light of the uncertainty regarding the changing day-to-day working practices at the shelter brought about by the pandemic, it is our intention to review and restructure the staffing situation next year.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long term objectives remain the same and as always our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Financial review

The Charity's total income for the year was £686,040 with net income for the year of £276,211. Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year end stand at £718,683.

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inerrant unpredictability of legacy income, the Trustees consider that twelve months forward expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £34,167. The level of free reserves at 31 May 2021 is £552,760, which equates to just over sixteen months forward expenditure which is above the free reserves target.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Achievements and performance

As with last year, this year is all about caution and maintenance with financial uncertainty determining careful planning to ensure the ongoing care of our animals and the safety and well-being of our much valued staff and remaining volunteers. The world is a very different place these days as a result of the ongoing pandemic. It has seen a change in our working practices, the decimation of many fund-raising activities and the permanent closure of our charity shop which had provided us with an important level of regular income every month for the last 5 years. The fear of financial commitment to a further 5 year lease during these uncertain times was considered by the trustees to be a risk too far.

The government furlough scheme has helped considerably enabling us to retain staff when our income dropped, because there have been periods this year when we have had to cope with skeleton staff, staff working in bubbles, no volunteers able to work at the shelter or people self-isolating.

Trustee recruitment and training

Many of our stalwarts have decided to retire during these ever changing times including our fellow trustee of 30 years, Leah Elvidge. We shall greatly miss her passion, caring and humour and also the help of her (long-suffering) husband Dave who handled all the gift aid for us. Many of our other older volunteers decided against returning also after being hands on for many years and we are hugely grateful for all their dedication and loyalty over the years. They have been instrumental for helping us to get to where we are now and have played a huge part in our successful development.

Fundraising

The charity seeks and receives individual donations to support our work. We strive to achieve the highest standards and value our supportive funders and donors. We stay up to date with charity regulations and data protection to make sure we are legally compliant and adhering to all guidelines and best practice. No fundraising complaints have been received during the year by the charity.

We have also been gratified and humbled by the generosity of donations this year by way of dog and cat food from pet suppliers, public donations, and legacies.

With good practice and Covid-19 regulations being observed, we have continued to take in animals in need throughout the pandemic and have continued to operate a strict appointment only system, both in and out of various lockdowns, for visitors looking to adopt. This works well, and together with vet checks and home checks where appropriate and safe, has enabled re-homing to continue although on a much reduced level due to covid restrictions. It has also enabled potential new owners to visit and build a gradual relationship with some of our more troubled and stressed cats and dogs prior to them leaving for their new forever homes.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2021 (continued)

This year we have rehomed 249 cats and kittens, with many being abandoned so sick and tiny, one being just 1 week old. In these situations they have to go straight into one of our amazing foster homes. In one incident alone we were asked to collect 15 cats and kittens from horrific conditions. Our fosterer in this case had the daunting task of hand rearing 9 very sick kittens round the clock at one time, and all credit to her that despite sadly losing 3, 6 of them survived and thrived. Such is the dedication of these volunteers. Our cattery has been full throughout and sadly as many cats that come to us are older, they are with us longer, although we are pleased that we have been able to provide an enrichment area for them to enjoy spending time in this year. We still continue to trap and neuter feral cats where they are able to be released and fed by local communities.

We have had so many dogs with problems come into the shelter this year, and many stressed and confused older dogs whose owners have sadly either gone into homes or died. Many younger dogs have undiagnosed health conditions or behavioural issues, the former often requiring complex veterinary care and the other needing behaviourist support.

We are also anticipating an influx of "lockdown" dogs whose owners have returned to work and can't cope with largely untrained young dogs who have never been left for any period of time, also some have come from puppy farms and the health problems linked with poor breeding practices. Some families are sadly giving up pets for financial reasons, due to the costs of feeding and/or escalating vets bills. We have also taken many delightful but traumatised dogs from kill-shelters in Romania. These animals have such mental scars but are desperate for love and kindness. Some of them need a long time and lots of gentle patience and understanding to enable them to trust humans, but a life is a life and we will help any animal in distress. We received a desperate call from a vet in London asking for help with a 2 year old Staffie cross. She had been taken in by her owner to be put to sleep because she was suffering from multiple seizures daily and the owner couldn't afford the medication. This was this poor dogs 4th home, so we decided to give her a chance in life and brought her in. She was seen by our vet who doubted the diagnosis of epilepsy, and took her off all meds. She has been seizure free for some months now and is recovering well with us, and eventually will be ready for re-homing but in light of her past experiences, there is no rush, the right home is out there somewhere as is the case for all animals, but it has to be the right home for the right animal even if it takes a long time. As we have said re homing numbers are down during this year due to the restrictions, regulations and precautions surrounding Covid-19, but we are about care for our animals rather than numbers. This year we have rehomed 168 dogs.

We are still helping rescue rabbits and guinea pigs but we are continuing to place them with our specialised foster carers. With our working practices having had to change so fundamentally for the safety of staff, volunteers and animals and trying to restrict the number of people coming to the rescue centre, it is working better for all concerned, including ease of specialist veterinary care that rabbits often require, being within close travelling distance to the specific foster homes. Our challenge for the last year and a half has been to survive and continue the work that we started almost 40 years ago, and thanks to our wonderful staff and volunteers we have been able to meet this. It has been an amazing effort on their part under the brilliant leadership of our manager who has been extremely innovative with imaginative fund raising ideas and methods of maintaining public awareness of what we are about going forward.

We have many plans for the future and are hoping to be appointed as the East Riding of Yorkshire Council Dog Warden Kennels in June. This will be a very positive move for the trust and enable us to help and assess any unclaimed dogs directly from our shelter and so minimising their trauma, as well as providing an extra form of income for us. We are so grateful for the kindness and generosity of the public during these difficult times, when life is more uncertain than at any time we have ever known, but we remain committed and positive in our endeavours to continue to protect the long-term security and future of the trust.

This report was approved by the Trustees on 12/01/2022 and signed on their behalf by:


Mrs Jane Harper
Trustee

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities for the year ended 31 May 2021

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period 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 then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of The Hull Animal Welfare Trust for the year ended 31 May 2021

I report to the trustees on my examination of the Financial Statements of the Hull Animal Welfare Trust for the year ended 31 May 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's Financial Statements carried out under section 145 of the 2011 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 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the Financial Statements give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Financial Statements to be reached.

Laura Masheder

01/02/2022

Laura Masheder FCA DChA
Azets Audit Services Limited

Triune Court
Monks Cross Drive
York
YO32 9GZ

The Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2021

	Notes	Unrestricted funds £	Designated property fund £	Total for year to 31 May 2021	Total for 11 months to 31 May 2020
Income from:					
Donations and legacies	2	633,448	-	633,448	327,380
Grants	3	26,103	-	26,103	2,852
Other trading activities:					
- Shop income		-	-	-	42,915
- Fundraising activities		7,585	-	7,585	11,919
- Rental income		7,400	-	7,400	7,200
- Subscriptions		1,735	-	1,735	2,987
- Other income		9,732	-	9,732	-
Investment income:					
- Bank interest	4	37	-	37	314
Total income		686,040	-	686,040	395,567
Expenditure on:					
Raising funds	5	10,560	-	10,560	21,451
Charitable activities	6	373,086	26,183	399,269	421,117
Total expenditure		383,646	26,183	409,829	442,568
Net income/ (expenditure) and net movement in funds		302,394	(26,183)	276,211	(47,001)
Funds brought forward	14	416,289	508,360	924,649	971,650
Funds carried forward	14	718,683	482,177	1,200,860	924,649

The statement of financial activities includes all gains and losses recognised in the period and all income and expenditure in the current year and previous period is unrestricted in nature.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

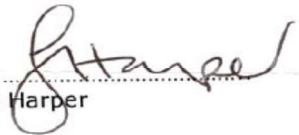
A comparative statement of financial activities can be found at note 19.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		648,100		694,352
Current assets					
Stocks		400		400	
Debtors	9	33,390		48,970	
Cash at bank and in hand		534,786		196,269	
		568,576		245,639	
Creditors: amounts falling due within one year	10	(15,816)		(15,342)	
Net current assets		552,760		230,297	
Net assets			1,200,860		924,649
Funds of the charity:					
Unrestricted	12		718,683		416,289
Designated	13		482,177		508,360
Total funds	14		1,200,860		924,649

The Financial Statements were approved by the Trustees on 12/01/2022 and signed on their behalf by:


 Mrs Jane Harper
Trustee


 Mrs Sue Sewell
Chairman

The notes on pages 11 to 21 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from/ (absorbed by) operations	18		338,480		(27,454)
Investing activities					
Interest received		37		314	
Net cash generated from investing activities					
			37		314
Net increase/ (decrease) in cash and cash equivalents					
			338,517		(27,140)
Cash and cash equivalents at beginning of year					
			196,269		223,409
Cash and cash equivalents at end of year					
			534,786		196,269

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

The Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991, and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. Although the current economic climate created by COVID-19 creates both cashflow and profitability risks for the charity, the Trustees believe on balance that they have sufficient resources to enable trading to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approving these. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the Statement of Financial Activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the Charity is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 16).

Income from government grants and other grants whether 'capital grants' or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.8 Pensions

The Charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the period they are payable.

1.9 Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4% Straight line
Property improvements	10% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.11 Fund accounting

Funds held by the Charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund – this is the net book value of assets purchased being previously designated and restricted funds. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements show true and fair view of the funds available to operate the charity.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.13 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.14 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.15 Stock

New goods for retail are measured at cost.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

1.16 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.17 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

1.17 Critical accounting estimates and judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.18 Taxation

The Charity is exempt from income tax to the extent that income and gains are applied to charitable purposes only.

1.19 Accounting period

The accounting period is for the year ended 31 May 2021. The previous accounting period has been shortened to align with other reporting periods and covered the 11 months to 31 May 2020.

2. Donations and Legacies

	2021	2020
	£	£
Donations	143,218	149,750
Legacies	490,230	177,630
	<u>633,448</u>	<u>327,380</u>

As at 31 May 2021 the Trustees were aware of one residuary legacy that the charity was entitled to (2020 – none). See note 17 for further details.

During the year there were no restricted donations or legacies (2020 - none).

3. Income from grants

	2021	2020
	£	£
Coronavirus job retention scheme grant	26,103	2,852

4. Income from investments

	2021	2020
	£	£
Interest on UK cash deposits	37	314

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

5. Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<hr/>		
<i>Cost of generating funds:</i>		
- Shop rent and rates	3,453	13,750
- Retail goods and merchandise for resale	-	2,127
<i>Support costs:</i>		
- Advertising	1,740	1,514
- Printing, postage and stationery	159	104
- Telephone	1,128	634
- Equipment hire	368	651
- Light and heat	126	169
- Bank charges	270	280
- Sundry expenses	242	59
- Accountancy and payroll fees paid to the Independent Examiner	3,074	2,163
	<hr/>	<hr/>
	10,560	21,451

All expenditure on raising funds in the current period and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is the Examiner's Independent Examination fee of £370 (2020 - £350).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

6. Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Charitable activities:		
- Staff costs (Note 6)	154,972	141,707
- Veterinary fees	91,316	123,802
- Animal food	11,424	15,229
- Kennel costs	28,923	31,226
- Rabbit bedding and food	1,609	4,848
Support costs:		
- Advertising	2,610	2,271
- Motor expenses	1,855	1,595
- Printing, postage and stationery	637	416
- Telephone	4,512	2,537
- Equipment hire	1,473	2,604
- Repairs and renewals	2,310	16,842
- Light and heat	6,150	8,267
- Insurance	11,457	10,465
- Shop rent and rates	15,805	2,009
- Sundry expenses	4,589	1,123
- Bank charges	1,079	1,121
- Depreciation charge	46,252	46,399
- Accountancy and payroll fees paid to the Independent Examiner	12,296	8,656
	399,269	421,117

All expenditure on charitable activities in the current year and prior year related to unrestricted funds.

Included within accountancy and payroll fees is the Examiner's Independent Examination fee of £1,450 (2020 - £1,390).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

7. Employment costs

Staff costs comprise:	2021 £	2020 £
Wages and salaries	148,355	133,372
Employer's National Insurance	4,702	6,765
Pension costs	1,915	1,570
	154,972	141,707

The Charity had 12 employees during the year under review (2020 – 13).

No employees received remuneration in excess of £60,000 (2020 – no employees) and no Trustees (2020 – no Trustees) received remuneration, benefits or out of pocket expenses.

8. Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
As at 1 June 2020	1,184,422	50,577	13,160	1,248,159
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 May 2021	1,184,422	50,577	13,160	1,248,159
Depreciation				
As at 1 June 2020	491,639	50,516	11,652	553,807
Charge in the year	45,814	60	378	46,252
Depreciation on disposals	-	-	-	-
As at 31 May 2021	537,453	50,576	12,030	600,059
Net book values				
At 31 May 2021	646,969	1	1,130	648,100
At 31 May 2020	692,783	61	1,508	694,352

Included within land and buildings is land to the estimated cost of £4,000 (2020 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

9. Debtors

	2021	2020
Prepayments and accrued income	14,562	15,841
VAT recoverable	18,828	33,129
	<u>33,390</u>	<u>48,970</u>

Accrued income includes legacy income accruals of nil (2020 - nil). Details of contingent legacies are included in note 17 of these financial statements.

10. Creditors: amounts falling due within one year

	2021	2020
Accruals	9,492	9,935
Trade Creditors	3,655	4,394
Tax and social security	2,669	1,013
	<u>15,816</u>	<u>15,342</u>

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and buildings £	Other £	31 May 2021 £	Land and buildings £	Other £	31 May 2020 £
Less than one year	-	3,035	3,035	2,083	3,672	5,755
2-5 years	-	10,621	10,621	-	6,384	6,384
	-	<u>13,656</u>	<u>13,656</u>	<u>2,083</u>	<u>10,056</u>	<u>12,139</u>

12. Unrestricted funds

	2021 £	2020 £
Balance at 1 June 2020	416,289	437,107
Net income/ (expenditure) for the period	302,394	(20,818)
Balance at 31 May 2021	<u>718,683</u>	<u>416,289</u>

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

13. Designated funds

	2021 £	2020 £
Balance at 1 June 2020	508,360	534,543
Net expenditure for the period	(26,183)	(26,183)
Balance at 31 May 2021	482,177	508,360

The balance in the designated property fund represents the Animal Welfare Centre property asset fund which is the value of unrestricted funds represented by the tangible fixed asset owned and used by the charity on an on-going basis for animal welfare activities.

14. Analysis of net assets between funds

	Unrestricted £	Designated £	Total £
Tangible fixed assets	165,923	482,177	648,100
Current assets	568,576	-	568,576
Current liabilities	(15,816)	-	(15,816)
Total net assets at 31 May 2021	718,683	482,177	1,200,860

	Unrestricted £	Designated £	Total £
Tangible fixed assets	185,992	508,360	694,352
Current assets	245,639	-	245,639
Current liabilities	(15,342)	-	(15,342)
Total net assets at 31 May 2020	416,289	508,360	924,649

15. Capital commitments

At 31 May 2021 there were no capital commitments (2020 - none).

16. Related party transactions

Sewell Construction Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) are not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Construction Limited provided maintenance and repair services totalling £20,493 (2020 - £16,842), no balances remain outstanding at the year end (2020 - £nil).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

17. Contingent assets

At 31 May 2021, the charity had been notified of its entitlement to 1 (2020: 0) residuary legacy with Probate granted, the value of which is uncertain due to either insufficient information being available or due to potential claims on the estate. At the date when the accounts were signed, no further information had been received and so these legacies have either not been accrued or not been accrued in full.

18. Cash generated from operations

	Total 2021 £	Total 2020 £
Surplus/ (deficit) for the year	276,211	(47,001)
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(37)	(314)
Depreciation of tangible fixed assets	46,252	46,399
Movements in working capital:		
Decrease/ (increase) in debtors	15,580	(17,698)
(Decrease)/ increase in creditors	474	(8,840)
Cash generated from/ (absorbed by) operations	338,480	(27,454)

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2021 (continued)

19. Comparative Statement of Financial Activities

	Unrestricted funds £	Designated Property fund £	Total for 11 months to 31 May 2020
Income from:			
Donations and legacies	321,632	-	321,632
Other trading activities:			
- Shop income	42,915	-	42,915
- Fundraising activities	11,919	-	11,919
- Rental income	7,200	-	7,200
- Subscriptions	2,987	-	2,987
- Other	8,600	-	8,600
Investment income:			
- Bank interest	314	-	314
Total income	395,567	-	395,567
Expenditure on:			
Raising funds	21,451	-	21,451
Charitable activities	394,934	26,183	421,117
Total expenditure	416,385	26,183	442,568
Net (expenditure) and net movement in funds	(20,818)	(26,183)	(47,001)
Funds brought forward	437,107	534,543	971,650
Funds carried forward	416,289	508,360	924,649