

**Charity Number: 1003998**

**Hull Animal Welfare Trust**

**Trustees' Annual Report and Financial Statements  
for the year ended 31 May 2023**

# Hull Animal Welfare Trust

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# Hull Animal Welfare Trust

## Charity Information

### Trustees

Mrs Jane Harper  
Mrs Sue Sewell  
Mrs Katherine Batch (Appointed 27 June 2022)  
Mr Stephen Parnaby OBE

### Chair

Mrs Sue Sewell

### Treasurer

Mrs Jane Harper

### Registered charity number

1003998

### Rescue Kennels

Sunnydene Animal Shelter  
South Cave  
Brough  
HU15 2HE

### Registered Office

32 Church Lane  
Patrinton  
Hull  
HU12 0RJ

### Independent Examiner

Alan Sidebottom FCA  
Azets Audit Services Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### Bankers

HSBC Bank plc  
3-4 Jameson Street  
Hull  
HU1 3JX

# Hull Animal Welfare Trust

## Report of the Trustees for the year ended 31 May 2023

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2023.

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).

### 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

32 Church Lane, Patrington, Hull, HU12 0RJ.

### Trustees

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

Mrs Jane Harper  
Mrs Sue Sewell  
Mrs Katherine Batch (Appointed 27 June 2022)  
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

The charity information page forms part of this report.

### Charitable Objectives and 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.

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.

# Hull Animal Welfare Trust

## Report of the Trustees for the year ended 31 May 2023 (continued)

### Financial review

The Charity's total income for the year was £730,860 (2022: £290,000) with net income for the year of £157,164 (2022: net expenditure of £216,974). 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 £711,239 (2022: £527,892).

### Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months' forward unrestricted 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 £40,300. The level of free reserves at 31 May 2023 is £492,917 (2022: £369,481), which equates to around 12 months' forward expenditure and which is at 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.

### 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.

### Trustee recruitment and training

This year we have continued with our revised post-pandemic working practices because they have improved the overall efficiency of the day to day running of the shelter. Our appointment-only system allows more structured planning of each day, allowing more enrichment time for the animals, i.e., more play, more walks for the dogs and more socialisation time spent with both cats and dogs.

During this year, our CEO Holly Barker leads on all operational matters, working with our 2 full-time duty managers who work back-to-back as per the rota, 5 full-time general assistants and 4 part-time assistants.

Katherine Batch was appointed as a trustee in June 2022 and brings a good knowledge of business to the table as well as a good understanding of animals, owning ponies, dogs, and cats herself.

# Hull Animal Welfare Trust

## Report of the Trustees for the year ended 31 May 2023 (continued)

Whilst physical meetings continue to be less frequent, as trustees we continue to be very hands on and liaise with our CEO on a mostly daily basis because this year has been hugely progressive and busy with so many long-awaited changes and goals achieved. We have celebrated our momentous 40th year and we opened our doors at Sunnysdene on a beautiful July day to welcome friends old and new, former "inmates" and our many loyal supporters, all under the gaze of the local TV news channels. What a day it was!

### Achievements, performance and fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising have been received in the year.

Just before Christmas, our long-term dream of having our very own on-site veterinary clinic became a reality. Thanks to a generous grant from the Pets at Home Foundation, helping us to meet the almost £100,000 project cost, work was finally complete, and we were able to secure the professional services of our excellent vet Zofia together with her veterinary nurse Laura, both of whom had worked in notable practices in the area. They are currently on site for 2 days a week to start with because this is a massive learning curve for us all, and we hope to be able to help other rescues going forward to help save money on their vets' bills too. Most routine procedures are now performed here but we still must outsource complex procedures at this stage. We hope to increase our spectrum of treatments when funds permit. In time this will not only save us a great deal of money, but it also means that our staff are not having to take time transporting animals to and from the vets' surgeries leaving them free to deal with other tasks and it is also much less stressful for the animals themselves. This has been a massive undertaking and the enormity of what we were embarking on grew as the work progressed, so much equipment, so many hoops to jump through and so many inspections by the relevant bodies to ensure we achieved our first-class facilities and now here we are, and it was worth all the stress and worry.

In addition to this undertaking, CEO Holly was in negotiation with the Hull City Council Dog Warden team who, following a rigorous inspection, decided to award us the contract appointing us as their selected kennels for their strays in January. Having successfully worked with the East Riding dog wardens for almost 2 years, we feel proud to be able to work with Hull City Council also. Not only does this increase our income stream, but it increases the number of dogs we can help, giving them the love and care they need until they are either reunited with their owners, or, if unclaimed, find them a new family to love them, directly from our shelter, sparing them the trauma of having to be transferred to a different rescue. This is the best possible outcome for any strays taken in by their representative dog warden team. Our dog warden kennel blocks are dedicated kennels in addition to our rescue kennels and do not detract from or affect our capacity to help other dogs in need of our help.

The cost-of-living crisis is having a profound effect on pet owners in the Yorkshire region with abandonment surging by almost 40%. Across the entire country so many rescues are being crippled by spiralling costs and forced to close. News filtered through to us of one in Scotland that had sunk into a deplorable state where some of the dogs were in outdoor pens with no roofing... animals with no food or bedding living in filth and squalor. There is no excuse for this level of neglect because there is help out there and we, in conjunction with some other rescues, drove up there and we fetched 5 dogs back, with the owner's permission, to our shelter. They were covered in faeces and urine, one husky's coat was so matted she had to be shaved and one in particular, Luna, was so traumatised that it took some considerable time for her to dare even close her eyes to sleep. Happily, they are all now rehomed and living their best lives but this situation highlights what rescue is all about...teamwork... rescue organisations pulling together so that all the dogs in this sad, but not unique case, could all find safety.

# Hull Animal Welfare Trust

## Report of the Trustees for the year ended 31 May 2023 (continued)

Sadly though, the financial crisis is meaning that for obvious reasons, rehoming is very slow, coupled with the fact that so many dogs have either behavioural or health issues or both and remain in our care indefinitely. People are giving up animals because they can't afford the vet's bills and on the other hand people are cautious about taking on pets for similar reasons. Our waiting list for cats and dogs to come in is growing ever longer and cat abandonment is at an all-time high even though we, in line with other charities offer help with neutering and continue to trap and neuter abandoned and feral cats, rehoming where possible or returning where there is a food source for these poor creatures.

We have rehomed 168 dogs and 203 cats and kittens this year but despite our best efforts in matching prospective homes to animals, the majority of people just want an "easy" pet to slot into their lifestyle and that makes us even more grateful for the "special" people, those amazing families that spend time and go the extra mile getting to know and build trust with our more difficult and troubled animals.

Our dedicated rabbit and small animal foster homes continue to be inundated, with rehoming becoming even less of an option and more bunnies living their remaining years in foster care. The younger bunnies are easier to pair or rehome, but good homes are so difficult to find and we have only rehomed 7 during this period. People still think it is acceptable to buy a rabbit from the pet shop and stick it in a tiny hutch, and with little research, have no real idea of the health and teeth care rabbits need, they are actually quite high maintenance pets and the big shock comes at the first trip to the vets when they discover having a rabbit is no longer the cheaper option of a family pet. As we say every year, caring for pets should be on the school curriculum.

This year has been so busy and productive, and we are fortunate to have such a proactive CEO in Holly who is always looking at ways to take our charity forward. We also pay tribute to our wonderful and dedicated volunteers who work on reception and help with admin and enquiries, those who turn out in all weather to walk some of the dogs, cleaning, and spending quality time with the cats, fostering animals, and our wonderful charity shop volunteers who keep the vital funds coming in.

We are so humbled by the generosity and kindness of the public for the donations of money and food that we continue to receive despite the difficult times we are all enduring and so very grateful for each legacy that we receive which enable us to continue our work and secure the trust's future.

This report was approved by the Trustees on 1/02/2024 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 2023

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 Hull Animal Welfare Trust for the year ended 31 May 2023

I report to the trustees on my examination of the financial statements of Hull Animal Welfare Trust for the year ended 31 May 2023.

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's trustees, 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:

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

*Alan Sidebottom*

Alan Sidebottom FCA  
**Azets Audit Services Limited**

06/02/2024

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Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

# Hull Animal Welfare Trust

## Statement of Financial Activities for the year ended 31 May 2023

	Notes	Unrestricted funds	Designated property fund	Restricted fund	Total 2023	Total 2022
		£	£		£	£
<b>Income from:</b>						
Donations and legacies	<b>2</b>	571,399	-	-	571,399	247,531
Grants	<b>3</b>	-	-	64,000	64,000	4,095
<b>Other trading activities:</b>						
- Shop income		43,107	-	-	43,107	-
- Fundraising activities		10,761	-	-	10,761	-
- Rental income		21,575	-	-	21,575	21,386
- Other income		16,737	-	-	16,737	16,918
<b>Investment income:</b>						
- Bank interest	<b>4</b>	3,281	-	-	3,281	70
<b>Total income</b>		666,860	-	64,000	730,860	290,000
<b>Expenditure on:</b>						
Raising funds	<b>5</b>	14,867	-	-	14,867	4,981
Charitable activities	<b>6</b>	496,925	26,183	36,946	560,054	501,993
<b>Total expenditure</b>		511,792	26,183	36,946	574,921	506,974
<b>Net income/(expenditure) and net movement in funds</b>		155,068	(26,183)	27,054	155,939	(216,974)
Funds brought forward	<b>12</b>	527,892	455,994	-	983,886	1,200,860
<b>Funds carried forward</b>	<b>12</b>	682,960	429,811	27,054	1,139,825	983,886

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

A fully detailed comparative statement of financial activities is shown at note 18.

# Hull Animal Welfare Trust

## Balance Sheet as at 31 May 2023

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	8		646,908		614,405
<b>Current assets</b>					
Stocks		400		400	
Debtors	9	39,183		37,125	
Cash at bank and in hand		492,281		360,407	
		531,864		397,932	
<b>Creditors: amounts falling due within one year</b>	10	(38,947)		(28,451)	
<b>Net current assets</b>		492,917		369,481	
<b>Net assets</b>			1,139,825		983,886
<b>Funds of the charity:</b>					
<b>Unrestricted</b>					
General	12		682,960		527,892
Designated	12		429,811		455,994
			1,112,771		983,886
<b>Restricted</b>			27,054		-
<b>Total funds</b>	12		1,139,825		983,886

The financial statements were approved by the Trustees on 1/02/2024 and signed on their behalf by:

  
 Mrs Jane Harper  
 Trustee

  
 Mrs Sue Sewell  
 Chair

The notes on pages 11 to 22 form part of these financial statements.

# Hull Animal Welfare Trust

## Statement of Cash Flows for the year ended 31 May 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from/(used by) operations	17	214,388	(160,104)
<b>Investing activities</b>			
Purchase of tangible fixed assets		(85,795)	(14,345)
Interest received		3,281	70
<b>Net cash used by investing activities</b>			
		(82,514)	(14,275)
<b>Net increase/(decrease) in cash and cash equivalents</b>			
		131,874	(174,379)
Cash and cash equivalents at beginning of year		360,407	534,786
<b>Cash and cash equivalents at end of year</b>			
		492,281	360,407

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023

### 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

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) (effective 1 January 2019) ("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 Accounting Practice.

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. The Trustees believe on balance that they have sufficient resources to enable the charity to continue for a period of at least one year from the date of approval of the financial statements. 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 2023 (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.

### 1.6 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.

### 1.7 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.

### 1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

### 1.9 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	20% 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.

### 1.10 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 the Animal Welfare Centre. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

**Restricted funds** - these 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 restricted purposes.

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 1.11 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.

### 1.12 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.

### 1.13 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.

### 1.14 Stock

New goods for retail are measured at cost.

Stock represents pet consumables held related to the care and wellbeing of animals.

### 1.15 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.

### 1.16 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.

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.

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 1.16 Critical accounting estimates and judgements

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.

### 1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

## 2. Donations and Legacies

	2023 £	2022 £
Donations	191,865	152,068
Legacies	379,534	95,463
	571,399	247,531

As at 31 May 2023 the Trustees were aware of one residuary legacy that the charity was entitled to (2022 – one). See note 16 for further details.

During the year there were no restricted donations or legacies (2022 - none).

## 3. Income from grants

	2023 £	2022 £
Coronavirus job retention scheme grant	-	4,095
Pets at Home grant	64,000	-
	64,000	4,095

## 4. Income from investments

	2023 £	2022 £
Interest on UK cash deposits	3,281	70

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 5. Expenditure on raising funds

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Cost of generating funds:</b>		
- Shop rent and rates	9,124	-
<b>Support costs:</b>		
- Advertising	80	67
- Printing, postage and stationery	790	654
- Telephone	833	776
- Equipment hire	734	625
- Light and heat	395	148
- Bank charges	104	61
- Sundry expenses	738	664
- Accountancy and payroll fees paid to the Independent Examiner	2,069	1,986
	<b>14,867</b>	<b>4,981</b>

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

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £430 (2022 - £390).

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 6. Expenditure on charitable activities

	Total 2023 £	Total 2022 £
<b>Charitable activities:</b>		
- Staff costs (Note 7)	265,524	200,954
- Veterinary fees	108,702	126,092
- Animal food	14,346	12,382
- Kennel costs	19,190	35,113
- Rabbit bedding and food	7,004	2,485
<b>Support costs:</b>		
- Advertising	120	101
- Motor expenses	2,991	5,541
- Printing, postage and stationery	3,161	2,614
- Telephone	3,333	3,102
- Equipment hire	2,936	2,500
- Repairs and renewals	1,845	3,170
- Light and heat	19,341	7,254
- Cleaning	1,400	3,420
- Insurance	16,016	12,538
- Shop rent and rates	18,092	11,640
- Sundry expenses	14,036	16,323
- Bank charges	417	244
- Depreciation	53,292	48,040
- Staff training	34	534
- Accountancy and payroll fees paid to the Independent Examiner	8,274	7,946
	560,054	501,993

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £1,670 (2022 - £1,520).

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

# Hull Animal Welfare Trust

## 7. Employment costs

<b>Staff costs comprise:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	248,708	190,507
Employer's National Insurance	12,493	7,762
Pension costs	4,323	2,685
	<b>265,524</b>	<b>200,954</b>

The Charity had 14 employees during the year under review (2022 – 12).

No employees received remuneration in excess of £60,000 (2022 – no employees).

The charity considers the Chief Executive Officer to be the key management of the charity.

Aggregate employee benefits received by key management personnel was £38,852 (2022: £37,786).

## Hull Animal Welfare Trust

### Notes to the Financial Statements for the year ended 31 May 2023 (continued)

#### 8. Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
As at 1 June 2022	1,185,917	-	51,193	25,394	1,262,504
Additions	40,378	36,763	8,654	-	85,795
At 31 May 2023	1,226,295	36,763	59,847	25,394	1,348,299
<b>Depreciation</b>					
As at 1 June 2022	581,946	-	50,782	15,371	648,099
Charge in the year	46,393	2,450	1,872	2,577	53,292
As at 31 May 2023	628,339	2,450	52,654	17,948	701,391
<b>Net book values</b>					
At 31 May 2023	597,956	34,313	7,193	7,446	646,908
At 31 May 2022	603,971	-	411	10,023	614,405

Included within land and buildings is land to the estimated cost of £4,000 (2022 – £4,000) which has not been depreciated.

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 9. Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	1,810	1,944
VAT recoverable	37,373	33,131
Other debtors	-	2,050
	<b>39,183</b>	<b>37,125</b>

Accrued income includes legacy income accruals of nil (2022 - nil). Details of contingent legacies are included in note 16 of these financial statements.

### 10. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	24,322	18,226
Accruals and other creditors	10,801	7,763
Tax and social security	3,824	2,462
	<b>38,947</b>	<b>28,451</b>

### 11. Financial commitments

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Less than one year	11,135	3,035
2-5 years	29,527	7,586
	<b>40,662</b>	<b>10,621</b>

# Hull Animal Welfare Trust

## 12. Movement in funds

As at 31 May 2023	Balance 1 June 2022	Income	Expenditure	Balance 31 May 2023
	£	£	£	£
<b>Unrestricted funds:</b>				
Designated property fund	455,994	-	(26,183)	429,811
General funds	527,892	666,860	(511,792)	682,960
<b>Total unrestricted funds</b>	<b>983,886</b>	<b>666,860</b>	<b>(537,975)</b>	<b>1,112,771</b>
<b>Restricted funds</b>	<b>-</b>	<b>64,000</b>	<b>(36,946)</b>	<b>27,054</b>
<b>Total</b>	<b>983,886</b>	<b>730,860</b>	<b>(574,921)</b>	<b>1,139,825</b>

As at 31 May 2022	Balance 1 June 2021	Income	Expenditure	Balance 31 May 2022
	£	£	£	£
<b>Unrestricted funds:</b>				
Designated property fund	482,177	-	(26,183)	455,994
General funds	718,683	290,000	(480,791)	527,892
<b>Total unrestricted funds</b>	<b>1,200,860</b>	<b>290,000</b>	<b>(506,974)</b>	<b>983,886</b>
<b>Restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,200,860</b>	<b>290,000</b>	<b>(506,974)</b>	<b>983,886</b>

### Designated funds

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

### Restricted funds

#### Pets at Home grant:

Grant awarded by Pets at Home to support the funding of a new veterinary clinic which will allow for animals to be treated on-site.

## 13. Analysis of net assets between funds

Current year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	190,043	429,811	27,054	646,908
Current assets	531,864	-	-	531,864
Current liabilities	(38,947)	-	-	(38,947)
<b>Total net assets at 31 May 2023</b>	<b>682,960</b>	<b>429,811</b>	<b>27,054</b>	<b>1,139,825</b>

Prior year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	158,411	455,994	-	614,405
Current assets	397,932	-	-	397,932
Current liabilities	(28,451)	-	-	(28,451)
<b>Total net assets at 31 May 2022</b>	<b>527,892</b>	<b>455,994</b>	<b>-</b>	<b>983,886</b>

# Hull Animal Welfare Trust

## 14. Capital commitments

At 31 May 2023 there were no capital commitments (2022 - none).

## 15. Related party transactions

Sewell Facilities Management 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) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance, building and repair services totalling £54,163 (2022 - £26,231).

At the year end £4,009 was owed to Sewell Facilities Management Limited (2022; £nil)

## 16. Contingent assets

At 31 May 2023, the charity had been notified of its entitlement to 1 (2022: 1) 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.

## 17. Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	155,939	(216,974)
<i>Adjustments for:</i>		
Investment income	(3,281)	(70)
Depreciation of tangible fixed assets	53,292	48,040
(Increase) in debtors	(2,058)	(3,735)
Increase in creditors	10,496	12,635
Cash generated from/(used by) operations	214,388	(160,104)

# Hull Animal Welfare Trust

## Notes to the Financial Statements for the year ended 31 May 2023 (continued)

### 18. Comparative Statement of Financial Activities

	Unrestricted funds	Designated property fund	Total 2022
	£	£	£
<b>Income from:</b>			
Donations and legacies	247,531	-	247,531
Grants	4,095	-	4,095
<b>Other trading activities:</b>			
- Fundraising activities	-	-	-
- Rental income	21,386	-	21,386
- Other income	16,918	-	16,918
<b>Investment income:</b>			
- Bank interest	70	-	70
<b>Total income</b>	290,000	-	290,000
<b>Expenditure on:</b>			
Raising funds	4,981	-	4,981
Charitable activities	475,810	26,183	501,993
<b>Total expenditure</b>	480,791	26,183	506,974
<b>Net expenditure and net movement in funds</b>	(190,791)	(26,183)	(216,974)
Funds brought forward	718,683	482,177	1,200,860
<b>Funds carried forward</b>	527,892	455,994	983,886