

**THE ANIMAL RESCUE CHARITY**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31ST MARCH 2024**

**Registered Charity Number: 1007182**

**THE ANIMAL RESCUE CHARITY**  
**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**THE ANIMAL RESCUE CHARITY**

**TRUSTEES:**

J G Rose  
F Piggot  
L Hunt  
T Prior  
D Johnson

**ACCOUNTANTS:**

Sterlings Accountancy Solutions Ltd  
131-133 Roman Road  
Mountnessing  
Brentwood  
Essex  
CM15 0UD

**BANKERS:**

CAF Bank Ltd  
25 Kings Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**REGISTERED OFFICE:**

Foxdells Sanctuary  
Farnham Road  
Bishops Stortford  
Hertfordshire  
CM23 1JB

**CHARITY NUMBER:**

1007182

## THE ANIMAL RESCUE CHARITY

## TRUSTEES' REPORT

The trustees present their annual report and the financial statements for the year ended 31st March 2024.

This report has been prepared in accordance with the Charities SORP (FRS 102).

We have two changes relating to our Board of Trustees. Tony Prior and Donna Johnson have joined our team of Trustees. Donna Johnson as an experienced HR representative and Tony prior who has volunteered doing home checks for over 20 years.

The Animal Rescue Charity, registered with the Charities Commission in 1991, charity no. 1007182, evolved out of the need to prevent suffering to animals.

**Our Mission:**

The prevention of suffering to animals by providing a safe haven/sanctuary for homeless and abandoned animals in potential danger.

The year ending March 2024 has been one of great achievements and many challenges. During this period, we have found ourselves faced with situations hitherto not experienced, due primarily to the current economic situation within the UK and peoples' inability to cope or pay for the upkeep of their animals. We have also been made increasingly aware of the dangers to vulnerable animals and unscrupulous use of the internet for the sale of stolen animals or those acquired by any other means. As a result of this all areas of our re-homing program have been tightened.

The Charity's leaning towards the preservation of wildlife and environmental issues has continued throughout this period.

The Charity's financial situation for the year 2023-24 was as follows:

Income: £325,310


Expenditure: £236,734

Gain for the year: £88,576

Awareness of the Charity and its value to the community continues to provide an enormous financial support to the Charity, in particular legacies which are the back-bone of all we try to achieve.

We also wish to acknowledge the continued support of local organisations and businesses and in particular those who provide in-store animal food donation bins.

Finally, a special "thank you" to our loyal volunteers who keep the day-to-day wheels turning and to whom we are truly indebted.

  
 Signed by the Board of Trustees  
 The Animal Rescue Charity, registered with the Charities Commission, No. 1007182

Approved for signature by the Management Committee on: .....

17/9/2024

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
THE ANIMAL RESCUE CHARITY**

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I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 3 to 7.

**Respective responsibilities of trustees and examiner**

The charity trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent examiners statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Acthave not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Parker FCA**  
**Institute of Chartered Accountants in England & Wales**  
Sterlings Accountancy Solutions Limited  
131-133 Roman Road  
Mountnessing  
Brentwood  
Essex  
CM15 0UD

Date: 17th September 2024

**THE ANIMAL RESCUE CHARITY**  
**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING THE INCOME AND**  
**EXPENDITURE ACCOUNT AND STATEMENT OF RECOGNISED GAINS AND LOSSES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted £	2024 Restricted £	Total £	2023 Total £
<b>Incoming resources</b>					
Revenue grants, legacies and donations					
Donations		309,464	-	309,464	221,347
Activities for generating funds					
Investment income	3	13,545	-	13,545	4,183
Other income	4	2,301	-	2,301	2,165
<b>Total incoming resources being net incoming resources available for charitable application</b>		325,310	-	325,310	227,695
<b>Resources expended</b>					
<b>Charitable expenditure</b>					
Costs of activities in furtherance of the charity's objectives	5	193,695	-	193,695	135,368
Support costs and activities	6	13,824	-	13,824	18,517
Management and administration on the charity	7	29,215	-	29,215	22,592
<b>Total resources expended</b>		236,734	-	236,734	176,477
<b>Net incoming/(outgoing) resources for the year before transfers and investment gains and losses</b>		88,576	-	88,576	51,218
<b>Net movement in funds</b>		88,576	-	88,576	51,218
Fund balance brought forward		2,251,887	-	2,251,887	2,200,669
<b>Fund balance carried forward</b>		£ 2,340,463	£ -	£ 2,340,463	£ 2,251,887

- All transactions are derived from continuing activities.
- There are no gains or losses for the year other than those recognised in the Statement of Financial Activities.

The notes on pages 5 to 7 form part of these financial statements

## THE ANIMAL RESCUE CHARITY

## BALANCE SHEET

AS AT 31ST MARCH 2024

	Notes	2024	2023
		£	£
<b>Fixed Assets</b>			
Tangible Assets	8	1,538,656	1,528,853
		<u>1,538,656</u>	<u>1,528,853</u>
<b>Current Assets</b>			
Cash at bank and in hand		812,229	731,759
		<u>812,229</u>	<u>731,759</u>
<b>Creditors: amounts falling due within one year</b>	9	10,422	8,725
		<u>10,422</u>	<u>8,725</u>
<b>Net Current Assets</b>		801,807	723,034
		<u>801,807</u>	<u>723,034</u>
<b>Total Assets Less Liabilities</b>		£ 2,340,463	£ 2,251,887
		<u>£ 2,340,463</u>	<u>£ 2,251,887</u>
<b>Financed by:</b>			
<b>Unrestricted reserves:</b>			
Retained surplus		2,340,463	2,251,887
		<u>2,340,463</u>	<u>2,251,887</u>
		<u>£ 2,340,463</u>	<u>£ 2,251,887</u>

The Board of Trustees are satisfied that the organisation is not required to have an audit of the by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The Board of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requirements of the Charities Act 2011.

Approved for signature by the Management Committee:

Trustee: 

Date: 17/9/2024

The notes on pages 5 to 7 form part of these financial statements

**THE ANIMAL RESCUE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**1. ACCOUNTING POLICIES**

*Charity information*

The Animal Rescue Charity is a private company limited by guarantee incorporated in England and Wales. Foxdells Sanctuary, Foxdells Lane, Rye Street, Bishops Stortford, Herts, CM23 2JG.

*Basis of preparing the financial statements*

The accounts have been prepared in accordance with the FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Under Companies Act 2006 s454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective.

On the basis of the foregoing the Trustees consider that the going concern concept continue to be appropriate and has therefore been applied.

*Incoming resources*

Voluntary income including donations, gifts and legacies are recognised where there is entitlement, which is generally on receipt, and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

*Grants and Donations*

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

*Recognition of liabilities*

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales

*Fixed assets and Depreciation*

Tangible fixed assets are stated at cost less accumulated depreciation, items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken

Vehicles	25% reducing balance
Plant & machinery	25% reducing balance

*Taxation*

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the organisation, and is therefore included in the relevant costs on the Statement of Financial Activities.

**THE ANIMAL RESCUE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**2. STAFF COSTS AND EMOLUMENTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross salaries and wages	122,851	107,417

The employed staff of the charity are, with one exception, full time animal carers, one employee of the charity does some administration, but the administration of the charity is largely carried out by volunteers.

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest receivable	13,545	4,183

**4. OTHER INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Commissions	2,301	2,165

**5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITIES OBJECTIVES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Animal carers	122,851	107,417
Staff training	225	-
Vet fees and drugs	44,652	21,240
Animal feed and sundries	5,462	1,974
Motor expenses	4,169	4,279
Depreciation	15,094	11,827
(Profit)/loss on disposal of fixed assets	1,242	(11,369)
	<u>193,695</u>	<u>135,368</u>

**6. SUPPORT COSTS OF ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Repairs and maintenance	13,824	18,517

**THE ANIMAL RESCUE CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**7. MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Telephone	903	522
Computer expenses	1,897	194
Accountancy fees	3,138	3,020
Stationery, printing and computer	787	1,666
Advertising	216	348
Bank charges	750	932
Insurances	5,523	5,312
Legal and professional	2,098	79
Payroll costs	1,026	1,010
Light and heat	7,654	6,775
Waste collection	3,913	1,875
Sundry expenses	1,310	859
	<u>29,215</u>	<u>22,592</u>

**8. FIXED ASSETS**

	<b>Plant, Machinery &amp; Vehicles</b>	<b>Land and Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st April 2023	113,797	1,493,394	1,607,191
Additions	27,639	-	27,639
Disposals	(6,500)	-	(6,500)
At 31st March 2024	<u>134,936</u>	<u>1,493,394</u>	<u>1,628,330</u>
<b>Depreciation</b>			
At 1st April 2023	78,338	-	78,338
Charge for year	15,094	-	15,094
On disposals	(3,758)	-	(3,758)
At 31st March 2024	<u>89,674</u>	<u>-</u>	<u>89,674</u>
<b>Net Book Value</b>			
At 31st March 2024	<u>45,262</u>	<u>1,493,394</u>	<u>1,538,656</u>
At 31st March 2023	<u>35,459</u>	<u>1,493,394</u>	<u>1,528,853</u>

**9. CREDITORS: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	9,818	8,133
Other creditors	604	592
	<u>10,422</u>	<u>8,725</u>