

# **Lynx Educational Trust For Animal Welfare Limited**

Company registration number: 2188747

Charity registration number: 327625

## **Annual Report and Financial Statements for the Year Ended 31 March 2023**

ADP Accounting Limited  
Association of Chartered Certified Accountants  
19 Farrow Close  
Mattishall  
Norfolk  
NR20 3SZ

# Lynx Educational Trust For Animal Welfare Limited

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# Lynx Educational Trust For Animal Welfare Limited

## Reference and Administrative Details

<b>Charity name</b>	Lynx Educational Trust For Animal Welfare Limited
<b>Charity registration number</b>	327625
<b>Company registration number</b>	2188747
<b>Principal office</b>	16 Friary Meadow Bury St Edmunds Suffolk IP32 6EJ
<b>Registered office</b>	16 Friary Meadow Bury St Edmunds Suffolk IP32 6EJ
<b>Trustees</b>	Mrs H Cook Mrs L Watson Ms L Kentish
<b>Secretary</b>	Ms L Kentish
<b>Accountant</b>	ADP Accounting Limited 19 Farrow Close Mattishall Dereham Norfolk NR20 3SZ

# Lynx Educational Trust For Animal Welfare Limited

## Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

#### **Recruitment and appointment of new trustees**

There have been no new trustees for a number of years however, if the company was to appoint new trustees they would be invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These training sessions cover:-

- a. The obligations of Management Committee members.
- b. The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- c. Resourcing and the current financial position as set out in the latest published accounts.
- d. Future plans and objectives.

#### **Related parties**

The company has no related parties.

#### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis. Only a few minor risks are identified but it has resulted in better emergency procedures and contingency plans and has given the impetus for better planning. Particular attention has focussed on non financial risks arising from fire, health and safety of artists and audience. A key element in the management of financial

#### **Objectives and aims**

The objectives and aims of the Trust's work is to build awareness of the rapid rate at which species are becoming extinct and the consequences for the planet and the human race.

# Lynx Educational Trust For Animal Welfare Limited

## Trustees' Report (continued)

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

From strong links which have been built with schools and schoolchildren in prior years, we know that the focus of our objectives is one of their prime concerns and we have continued to work with teachers to put these issues into context within the national curriculum, and helping them to put together interesting and informative lessons on the subjects with plenty of ideas for the students to research afterwards. The charity has continued to work with consultants and experts in the field of animal welfare and educationalists to ensure that information and school packs were accurate and accessible for the relevant age groups.

The charity has also continued to research a long-term project that will examine the cruelty and indifference inherent in certain aspects of the fashion industry. Fur, which is unfortunately re-establishing itself as a fashion item will be given particular emphasis, as well as issues such as cosmetic testing, shatoosh, endangered species and reptile skins.

As in previous years, the charity has been pleased to offer speakers for talks and lectures, even though this work was curtailed slightly during, and even post pandemic and has been online, as well as use of our display and photographic equipment to like minded groups for their educational and research work. We are also offering our 4 environmental/conservation Plays In A Day to schools for free and are pleased to report a good take up.

Thanks once again to donated office space and assistance from volunteers who offered their expertise or help with administration, we were able to keep costs to a minimum, this making the maximum funding available for our work.

### FINANCIAL REVIEW

#### Reserves policy

The present level of funding is adequate to support the continuation of the activities currently in operation for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

#### Principal funding sources

The principal funding source is the provision of educational theatre to schools.

#### Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 20th December 2023 and signed on its behalf by:

Ms L Kentish  
Trustee

# Lynx Educational Trust For Animal Welfare Limited

## Independent Examiner's Report to the Trustees

I report on the accounts of the company for the period ended 31 March 2023, which are set out on pages 7 to 13.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 you as 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 examiner's 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 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Pauline Street*

ADP Accounting Limited  
Association of Chartered Certified Accountants  
19 Farrow Close  
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Dereham  
Norfolk  
NR20 3SZ

20th December 2023

# Lynx Educational Trust For Animal Welfare Limited

## Statement of Financial Activities (including Income and Expenditure Account) For The Year Ended 31 March 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	5,442	5,442	0
Activities for generating funds	3	19,614	19,614	22,973
Total incoming resources		<u>25,056</u>	<u>25,056</u>	<u>22,973</u>
<b>Resources expended</b>				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	4	25,098	25,098	29,153
Net movements in funds		<u>-42</u>	<u>-42</u>	<u>-6,180</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		12,096	12,096	18,276
Total funds carried forward		12,054	12,054	12,096

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 12 form an integral part of these financial statements.

# Lynx Educational Trust For Animal Welfare Limited

## Balance Sheet as at 31 March 2023

	Note	2023 £	£	£	2022 £
<b>Tangible fixed assets</b>	7		234		409
<b>Current assets</b>					
Debtors	8	200		100	
Stock		7,500		7,500	
Cash at bank and in hand		5,070		5,236	
		<u>12,770</u>		<u>12,836</u>	
<b>Creditors: Amounts falling due within one year</b>	9	<u>-950</u>		<u>-1,150</u>	
<b>Net current assets</b>			11,820		11,686
<b>Net assets</b>			<u>12,054</u>		<u>12,095</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>12,054</u>		<u>12,095</u>
<b>Total charity funds</b>			<u>12,054</u>		<u>12,095</u>

For the financial period ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20th December 2023 and signed on its behalf by:

Ms L Kentish  
Trustee

The notes on pages 9 to 12 form an integral part of these financial statements.

# Lynx Educational Trust For Animal Welfare Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

#### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

#### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	20% straight line basis
Office Equipment	33% straight line basis

# Lynx Educational Trust For Animal Welfare Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 2) Voluntary income

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Donations and legacies</b>			
Appeals and donations	5,442	5,442	15,525

### 3) Activities for generating funds

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Clothing Sales	9,740	9,740	15,371
Theatrical Performances	9,874	9,874	7,602
	19,614	19,614	22,973

### 4) Total resources expended

	Clothing Sales	Educational Theatre £	Total £
<b>Direct costs</b>			
Actors and other theatre costs		4,785	4,785
Cost of sales (adjusted for stock)	3,159		3,159
Office expenses		852	852
Printing, posting and stationery		654	654
Sundry and other costs	203	383	586
Accountancy fees		513	513
Website and advertising costs	2,147	228	2,375
	5,509	7,415	12,923
<b>Support costs</b>			
Travel and subsistence		621	621
Consultancy and Royalties		11,378	11,378
Depreciation		175	175
	0	12,175	12,175
<b>Total</b>	5,509	19,589	25,098

### 5) Trustees' remuneration and expenses

One Trustee received remuneration of £10,268 during the year as an arm's length transaction.

### 6) Taxation

The company is a registered charity and is, therefore, exempt from taxation.

# Lynx Educational Trust For Animal Welfare Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 7) Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Brought Forward	7,644	2,236	9,880
Additions			0
Carried Forward	<u>7,644</u>	<u>2,236</u>	<u>9,880</u>
<b>Depreciation</b>			
Brought Forward	7,644	1,827	9,471
Charge for the year		175	175
Carried Forward	<u>7,644</u>	<u>2,002</u>	<u>9,646</u>
<b>Net book value</b>			
As at 31 March 2022	<u>0</u>	<u>234</u>	<u>234</u>

### 8) Debtors

	2023 £	2022 £
Trade debtors	<u>200</u>	<u>100</u>

### 9) Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>950</u>	<u>1,150</u>

### 10) Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £100 towards the assets of the charity in the event of liquidation.

### 11) Related parties

#### Controlling entity

The charity is controlled by the trustees who are all directors of the company.

# Lynx Educational Trust For Animal Welfare Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 12) Analysis of funds

	<b>B/fwd</b>	<b>Incoming</b>	<b>Resources</b>	<b>C/fwd</b>
	<b>£</b>	<b>Resources</b>	<b>expended</b>	<b>£</b>
		<b>£</b>	<b>£</b>	
<b>General Funds</b>				
Unrestricted income fund	12,095	25,056	-25,098	12,054