

# **Prevent Unwanted Pets**

Charity number 702569

## **Annual Report and Financial Statements for the year ended 31 March 2021**



Greater Merseyside Community  
Accountancy Service

# **Prevent Unwanted Pets**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **Prevent Unwanted Pets**

## **Trustees' report**

The Trustees during the year were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Alison Guest	Treasurer	
Susan Taylor		

### **Main address**

14 Friars Close  
Tyldesley  
Manchester  
M29 8QB

### **Bankers**

Lloyds TSB Bank plc, 53 King Street, Manchester, M60 2ES (Lancashire West Branch)  
Barclays Bank plc, 136 Lord Street, Fleetwood, FY7 6LH (Fleetwood Branch)  
The Midcounties Co-operative, Co-operative House, Warwick Technology Park,  
Gallows Hill, Warwick, CV34 6DA (Lancashire West Savings)  
HSBC, 22 Central Avenue, West Bridgford, Nottingham, NG2 5GR (Nottingham Branch)

### **Governing document**

The Charity operates under the rules of its trust deed dated 4th January 1990.

Overall management of the charity is the responsibility of the trustees who are selected and co-opted under the terms of the trust deed. Branch managers and existing trustees either agree or disagree on a person usually nominated and known by people already involved in the charity.

The Charity is currently looking for a suitable candidate for a third trustee.

### **Objects of the organisation**

The principle objects of the charity are to relieve the unnecessary suffering of unwanted animals by encouraging people to have their animals neutered. PUP will assist people on low income with the cost of this procedure, thus eliminating the birth of unwanted animals. Some branches also reduce and re-home animals where required.

### **Independent examiner**

on behalf of:

### **Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

# **Prevent Unwanted Pets**

## **Trustees' report continued**

### **Review of progress and achievements**

#### ***Summary of the main achievements during the period***

During this financial period PUP was responsible for neutering over 160 animals hence eliminating the birth of unwanted litters.

Neutering numbers were down mainly due to the reduction in operation slots available at the vets as they adjusted their working practices due to Covid-19 and due the increased costs of such operations. Also numbers were down as PUP volunteers were not able to get out into the communities to promote the benefits of neutering due to the government restrictions imposed as a result of Covid-19.

PUP was unable to hold any of the usual fund raising events during this year due to Covid-19 and had to rely heavily on online events and donations from organisations and members of the public. However this is proving to be difficult as all charities and organisations are doing the same and public "free cash" was limited this year because of Covid-19 impacts.

All branches of PUP continue to be under pressure with the number of requests to take animals into our care. Once again the number of requests outweighed the number of people looking to adopt. As a consequence PUP has had to turn away requests for help due to fosterer and financial constraints.

PUP would like to acknowledge the support of the following organisations:

Pine Ridge Animal Sanctuary for continued support of the Lancashire West and Fleetwood branches.

Support Adoption for Pets (Pets at Home) for continued support of the Lancashire West branch.

JA&F Smith Animal Charity via the Bolton Guild of Help for awarding a grant to the Lancashire West branch.

Rathbone Inv Mgmt for awarding a grant to the Fleetwood branch.

The Jean Sainsbury Animal Welfare Trust for awarding a grant to the Fleetwood branch.

### **Reserves Policy**

The charity has no specific policy with regards to the level of reserves; however the Lancashire West Branch does hold some, reserves in a savings account with The Midcounties Co-operative.

### **Risk Analysis**

Once again the major concern is the continued supply of income, especially in the current economic climate and Covid-19 restrictions. However since PUP started in 1986 the income has always come in. It is the charities intention to continue working with local branches of organisations such as Pets at Home along with the more traditional methods to raise funds.

**Prevent Unwanted Pets**  
**Independent examiner's report on the accounts of**  
**Prevent Unwanted Pets**  
**for the year ended 31 March 2021**

I report on the accounts of the charity set out on pages 5 to 7

**Respective responsibilities of the Management Committee and the examiner**

The charity's 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; and
- to 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 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 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

Jane Williams  
MAAT

**Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

## Prevent Unwanted Pets

### Receipts and payments account for the year ended 31 March 2021

	Notes					
	2021	2021	2021	2021	2021	2020
	Fleetwood	Nottingham	Lancs West	Lancs West	Total	Total
	Branch	Branch	Branch	Savings a/c	funds	funds
	£	£	£	£	£	£
<b>Receipts</b>						
Donations	404	241	12,478	-	13,123	24,524
Grants	7,000	-	500	-	7,500	-
Legacy	-	-	-	-	-	9,517
Gift Aid	-	-	-	-	-	703
Fundraising	5,686	-	3,015	-	8,701	12,793
Bank interest	-	-	-	149	149	51
Collection Box	-	-	125	-	125	2,079
Other	-	15	617	-	632	571
<b>Total receipts</b>	<b>13,090</b>	<b>257</b>	<b>16,734</b>	<b>149</b>	<b>30,230</b>	<b>50,238</b>
<b>Payments</b>						
Vet fees	14,357	1,986	11,701	-	28,044	31,465
Kennel fees	-	-	486	-	486	1,496
Donations	-	-	-	-	-	10
Accountancy / independent examination	30	-	-	-	30	120
Other Expenses	-	1,906	630	-	2,536	3,605
Insurance	-	-	191	-	191	191
Van Insurance	-	-	544	-	544	544
Consumables	62	-	23	-	85	250
Licences & Membership	-	-	793	-	793	800
Stationery	-	90	523	-	613	675
Van expenses	-	-	109	-	109	-
Waste Disposal	300	-	-	-	300	-
<b>Total payments</b>	<b>14,749</b>	<b>3,983</b>	<b>15,000</b>	<b>-</b>	<b>33,732</b>	<b>39,156</b>
<b>Net receipts / (payments)</b>	<b>(1,659)</b>	<b>(3,726)</b>	<b>1,734</b>	<b>149</b>	<b>(3,502)</b>	<b>11,082</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash fund balances brought forward</b>	<b>11,442</b>	<b>5,759</b>	<b>18,910</b>	<b>7,591</b>	<b>43,701</b>	<b>32,619</b>
<b>Cash fund balances carried forward</b>	<b>9,782</b>	<b>2,033</b>	<b>20,644</b>	<b>7,740</b>	<b>40,199</b>	<b>43,701</b>

**Prevent Unwanted Pets**  
**Statement of assets and liabilities**  
**as at 31 March 2021**

	2021 Fleetwood £	2021 Nottingham £	2021 Lancs West £	2021 Total £	2020 Total £
<b>Cash funds</b>					
Cash at bank ~ Current Accounts	9,782	2,033	20,644	32,460	36,110
Cash at Bank ~ Phone Co-op account	-	-	7,740	7,740	7,591
<b>Total cash funds</b>	<u>9,782</u>	<u>2,033</u>	<u>28,384</u>	<u>40,199</u>	<u>43,701</u>

**Assets retained for the organisation's own use**

	£	£
Vehicle	4,900	4,900
	<u>4,900</u>	<u>4,900</u>

**Liabilities**

	£	£
Accountancy	-	-
	<u>-</u>	<u>-</u>

**Approval of the accounts**

The annual report and accounts were approved at a meeting of the Trustees held on

A Guest

Treasurer

on behalf of the Trustees

# **Prevent Unwanted Pets**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **d 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.

###### **Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### **2 Trustee remuneration and expenses**

No trustees received any remuneration or expenses during the accounting period.