

Prevent Unwanted Pets

Charity number 702569

Annual Report and Financial Statements

for the year ended 31 March 2022

The logo for Greater Merseyside Community Accountancy Service (gmcas) consists of the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Prevent Unwanted Pets

Annual Report and Financial Statements for the year ended 31 March 2022

Contents	Page
Trustees' report	2, 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7

Prepared by the Greater Merseyside Community Accountancy Service

Prevent Unwanted Pets

Trustees' report

The Trustees during the year were:

Name	Position	Dates
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 250 animals hence eliminating the birth of unwanted litters.

Neutering numbers were up on 2020-2021 year mainly due to vets returning to normal working practices after Covid-19. However the costs of such operations continue to rise. The number of volunteers remains low as we have not been able to recruit people to help after Covid-19 – the recruitment of volunteers seems to have gone back at least 10 years.

PUP managed to hold 2 fund raising events during the whole of 2021-2022 due to Covid-19 restrictions and had to rely heavily on online events and donations from organisations and members of the public. This continues to prove to be difficult as all charities and organisations are doing the same and public “free cash” is still limited because of Covid-19 impacts.

However, unexpectedly, we received a legacy from the estate of Bernard Robert Parry dec'd which was shared amongst all the PUP branches and provide a very much welcomed and needed boost.

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.

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. 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 2022

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 2022**

Notes

	2022 Fleetwood Branch £	2022 Nottingham Branch £	2022 Lancs West Branch £	2022 Lancs West Savings a/c £	2022 Total funds £	2021 Total funds £
Receipts						
Donations	7,571	235	16,912	-	24,718	13,123
Grants	3,000	-	1,000	-	4,000	7,500
Legacy	1,000	-	29,351	-	30,351	-
Gift Aid	-	-	612	-	612	-
Fundraising	468	-	4,106	-	4,574	8,701
Bank interest	-	-	-	139	139	149
Collection Box	32	-	226	-	258	125
Other	-	38	1,251	-	1,289	632
Total receipts	12,071	273	53,456	139	65,940	30,230

	2022 Fleetwood Branch £	2022 Nottingham Branch £	2022 Lancs West Branch £	2022 Lancs West Savings a/c £	2022 Total funds £	2021 Total funds £
Payments						
Vet fees	12,451	611	26,610	-	39,672	28,044
Kennel fees	-	-	403	-	403	486
Donations	-	-	-	-	-	-
Accountancy / independent examination	30	-	-	-	30	30
Other Expenses	-	1,291	660	-	1,951	2,536
Insurance	-	-	209	-	209	191
Van Insurance	-	-	-	-	-	544
Consumables	50	-	774	-	824	85
Licences & Membership	-	-	827	-	827	793
Stationery	-	-	330	-	330	613
Van expenses	-	-	755	-	755	109
Waste Disposal	-	-	-	-	-	300
Vehicle purchase	-	-	13,800	-	13,800	-

Total payments	12,531	1,901	44,369	-	58,801	33,731
Net receipts / (payments)	(460)	(1,628)	9,087	139	7,139	(3,501)
Transfers (share of legacy)	7,000	4,000	(11,000)	-	-	-
Cash fund balances brought forward	9,782	2,033	20,644	7,740	40,199	43,700
Cash fund balances carried forward	16,322	4,405	18,732	7,879	47,339	40,199

**Prevent Unwanted Pets
Statement of assets and liabilities
as at 31 March 2022**

	2022 Fleetwood £	2022 Nottingham £	2022 Lancs West £	2022 Total £	2021 Total £
Cash funds					
Cash at bank ~ Current Accounts	16,322	4,405	18,732	39,459	32,460
Cash at Bank ~ Phone Co-op account	-	-	7,879	7,879	7,740
Total cash funds	<u>16,322</u>	<u>4,405</u>	<u>26,611</u>	<u>47,339</u>	<u>40,199</u>

Assets retained for the organisation's own use

Vehicle		£	£
		<u>13,800</u>	<u>4,900</u>
		<u>13,800</u>	<u>4,900</u>

Liabilities

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

Approval of the accounts

The annual report and accounts were approved at a meeting of the Trustees held on 29/5/22



A Guest

Treasurer

on behalf of the Trustees

Prevent Unwanted Pets

Notes to the accounts

for the year ended 31 March 2022

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.