

Prevent Unwanted Pets

Charity number 702569

Annual Report and Financial Statements for the year ended 31 March 2023



Greater Merseyside Community
Accountancy Service

Prevent Unwanted Pets

Annual Report and Financial Statements for the year ended 31 March 2023

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		
Elain Jones		from 23 June 2023

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.

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 rescue 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 240 animals hence eliminating the birth of unwanted litters.

Neutering numbers were slightly down on 2020-2021 year mainly due to continued increase in neuter costs. The number of volunteers remains low as we have not still been able to recruit people to help after Covid-19 – the recruitment of volunteers seems to have gone back at least 10 years.

PUP held more fund raising events this year than during 2022-2023 but still 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 not only due to the impact of Covid-19 but also due to the cost of living crisis.

However, both the Fleetwood and Lancashire West branch have had some success with grant applications which has come as a welcome boost to our funds.

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

Pine Ridge Animal Sanctuary for continued support of the all branches.

For support of the Lancashire West Branch

JA&F Smith Animal Charity via the Bolton Guild of Help

Support Adoption for Pets (Pets at Home)

Movement for Good

The Kennel Club Charitable Trust

The Michael & Shirley Hunt Charitable Trust

Persula Foundation

Animal Friends Insurance

For support of the Fleetwood Branch

The Jean Sainsbury Animal Welfare Trust

Marjorie Coote Trust

All branches of PUP continue to be under pressure with the number of requests to take animals into our care. It is the norm for the number of requests to outweigh 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.

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 2023

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 2023

	Notes					
	2023	2023	2023	2023	2023	2022
	Fleetwood	Nottingham	Lancs West	Lancs West	Total	Total
	Branch	Branch	Branch	Savings a/c	funds	funds
	£	£	£	£	£	£
Receipts						
Donations	8,967	2,060	12,157	-	23,184	24,718
Grants	8,000	-	8,800	-	16,800	4,000
Legacy	1,000	-	-	-	1,000	30,351
Gift Aid	-	-	-	-	-	612
Fundraising	508	-	5,517	-	6,025	4,574
Bank interest	-	-	-	118	118	139
Collection Box	-	-	138	-	138	258
Other	-	453	1,932	-	2,386	1,289
Total receipts	18,475	2,513	28,544	118	49,650	65,941
Payments						
Vet fees	16,868	4,191	19,168	-	40,227	39,672
Kennel fees	-	-	-	-	-	403
Donations	-	-	-	-	-	-
Accountancy / independent examination	30	-	60	-	90	30
Other Expenses	59	423	1,308	-	1,789	1,951
Insurance	-	-	219	-	219	209
Van Insurance	-	-	1,526	-	1,526	-
Consumables	159	1,826	966	-	2,951	824
Licences & Membership	-	398	1,247	-	1,646	827
Stationery	-	15	496	-	511	330
Van expenses	-	-	-	-	-	755
Equipment	-	24	432	-	456	-
Vehicle purchase	-	-	-	-	-	13,800
Total payments	17,116	6,877	25,422	-	49,415	58,801
Net receipts / (payments)	1,359	(4,364)	3,123	118	236	7,140
Transfers (share of legacy)	-	-	-	-	-	-
Cash fund balances brought forward	16,322	4,405	18,732	7,879	40,199	40,199
Cash fund balances carried forward	17,681	42	21,854	7,997	47,574	47,339

Prevent Unwanted Pets
Statement of assets and liabilities
as at 31 March 2023

	2023	2023	2023	2023	2022
	Fleetwood	Nottingham	Lancs West	Total	Total
	£	£	£	£	£
Cash funds					
Cash at bank ~ Current Accounts	17,681	42	21,854	39,577	39,459
Cash at Bank ~ Phone Co-op account	-	-	7,997	7,997	7,879
Total cash funds	<u>17,681</u>	<u>42</u>	<u>29,852</u>	<u>47,574</u>	<u>47,339</u>

Assets retained for the organisation's own use

Vehicle

	£	£
	<u>13,800</u>	<u>13,800</u>
	<u>13,800</u>	<u>13,800</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 *14 July 2023*



A Guest

Treasurer

on behalf of the Trustees

Prevent Unwanted Pets

Notes to the accounts

for the year ended 31 March 2023

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.