

# **Prevent Unwanted Pets**

Charity number 702569

## **Annual Report and Financial Statements for the year ended 31 March 2024**



Greater Merseyside Community  
Accountancy Service

# **Prevent Unwanted Pets**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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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		
Elain Jones		

### **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)  
The Co-Operative Bank PO Box 250 Skelmersdale WN8 6WT (VAT Account)

### **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 410 animals hence eliminating the birth of unwanted litters.

Neutering numbers have increased by ~68% from 2022-2023 despite the continued and constant increase in veterinary costs. The Lancashire West branch was very successful with grant applications for this activity which meant they could vastly increase the numbers of neuters done.

The number of volunteers remains low as we have not still been able to recruit and retain people to help – the recruitment of volunteers seems to have gone back at least 10 years.

Fund raising events are still held but funding is still heavily reliant on 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 due to the cost of living crisis.

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

The Benefact Group: Movement for Good

The Michael & Shirley Hunt Charitable Trust

Animals Friends Insurance

The Animal Defence Trust

Animal Rescue Foundation

Pets Foundation (Pets at Home)

For support of the Fleetwood Branch

Lush

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 many 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 and with the Co-operative Bank.

#### **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 on grant applications 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 2024**

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 2024**

	Notes						
	2024 Fleetwood Branch £	2024 VAT Account £	2024 Nottingham Branch £	2024 Lancs West Branch £	2024 Lancs West Savings a/c £	2024 Total funds £	2023 Total funds £
<b>Receipts</b>							
Donations	14,878	-	2,445	28,021	-	45,344	23,184
Grants	-	-	-	20,392	-	20,392	16,800
Legacy	1,000	-	-	-	-	1,000	1,000
Gift Aid	-	-	-	1,313	-	1,313	-
VAT refund	10,679	36,037	1,376	-	-	48,092	-
Fundraising	237	-	-	6,609	-	6,846	6,025
Bank interest	-	-	-	-	199	199	118
Collection Box	-	-	-	63	-	63	138
Neuter fee	-	-	-	4,990	-	4,990	-
Rehoming fee	-	-	-	4,738	-	4,738	-
Other	-	-	1,086	870	-	1,956	2,385
<b>Total receipts</b>	<b>26,795</b>	<b>36,037</b>	<b>4,907</b>	<b>66,996</b>	<b>199</b>	<b>134,934</b>	<b>49,650</b>
<b>Payments</b>							
Vet fees	25,766	-	1,759	43,055	-	70,579	40,227
Accountancy / independent examination	30	-	-	60	-	90	90
Other Expenses	-	-	500	899	-	1,399	1,789
Insurance	-	-	-	240	-	240	219
Van Insurance	-	-	-	1,201	-	1,201	1,526
Consumables	63	-	1,140	1,884	-	3,087	2,951
Licences & Membership	-	-	60	2,015	-	2,076	1,646
Stationery	-	-	23	-	-	23	511
Advertisement	-	-	-	379	-	379	-
Equipment	-	-	-	1,509	-	1,509	456
Professional fees	-	6,000	-	-	-	6,000	-
VAT	-	12,056	390	9,149	-	21,595	-
<b>Total payments</b>	<b>25,859</b>	<b>18,056</b>	<b>3,872</b>	<b>60,391</b>	<b>-</b>	<b>108,178</b>	<b>49,415</b>
<b>Net receipts / (payments)</b>	<b>936</b>	<b>17,981</b>	<b>1,035</b>	<b>6,605</b>	<b>199</b>	<b>26,756</b>	<b>235</b>
<b>Transfers (share of legacy)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash fund balances brought forward</b>	<b>17,681</b>	<b>-</b>	<b>42</b>	<b>21,854</b>	<b>7,997</b>	<b>47,574</b>	<b>47,339</b>
<b>Cash fund balances carried forward</b>	<b>18,617</b>	<b>17,981</b>	<b>1,076</b>	<b>28,459</b>	<b>8,197</b>	<b>74,330</b>	<b>47,574</b>

**Prevent Unwanted Pets**  
**Statement of assets and liabilities**  
**as at 31 March 2024**

	2024	2024	2024	2024	2024	2023
	Fleetwood	VAT A/c	Nottingham	Lancs West	Total	Total
	£	£	£	£	£	£
<b>Cash funds</b>						
Cash at bank ~ Current Accounts	18,617	17,981	1,076	28,459	66,133	39,577
Cash at Bank ~ Phone Co-op account	-	-	-	8,197	8,197	7,997
<b>Total cash funds</b>	<u>18,617</u>	<u>17,981</u>	<u>1,076</u>	<u>36,656</u>	<u>74,330</u>	<u>47,574</u>

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


	£	£
Vehicle	13,800	13,800
	<u>13,800</u>	<u>13,800</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 13/6/24

  
A Guest  
Treasurer  
on behalf of the Trustees

# **Prevent Unwanted Pets**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **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.