

Prevent Unwanted Pets

Charity number 702569

Annual Report and Financial Statements for the year ended 31 March 2025



Greater Merseyside Community
Accountancy Service

Prevent Unwanted Pets

Annual Report and Financial Statements for the year ended 31 March 2025

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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		

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 over 630 animals hence eliminating the birth of unwanted litters.

Neutering numbers have increased by ~53% from 2023-2024 (itself 68% increase on 2022-2023) despite the continued and constant increase in veterinary costs.

The number of volunteers remains low, it is a constant struggle 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 this continues to prove to be difficult as all charities and organisations are doing the same and public “free cash” remains limited. Our funding remains heavily reliant on donations from organisations and members of the public, the Lancashire West and Fleetwood branches have had some success with grant applications this year mainly for funding for our neutering activity.

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
- Animals Friends Insurance
- The Animal Defence Trust
- The Persula Foundation
- Pets Foundation (Pets at Home)
- Lily's kitchen (food donation)

For support of the Fleetwood Branch

- Jean Sainsburys 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 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 2025

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 2025**

Notes

	2025 Fleetwood Branch £	2025 VAT Account £	2025 Nottingham Branch £	2025 Lancs West Branch £	2025 Lancs West Savings a/c £	2025 Total funds £	2024 Total funds £
Receipts							
Donations	19,475	-	1,005	58,717	-	79,197	45,344
Grants	6,000	-	-	7,500	-	13,500	20,392
Legacy	-	-	-	-	-	-	1,000
Gift Aid	-	-	-	1,563	-	1,563	1,313
VAT refund	6,298	19,798	74	10,945	-	37,114	48,092
Fundraising	767	-	-	9,248	-	10,015	6,847
Bank interest	-	-	-	-	355	355	199
Collection Box	-	-	-	65	-	65	63
Neuter fee	-	-	-	7,836	-	7,836	4,990
Rehoming fee	-	-	-	4,320	-	4,320	4,738
Other	-	-	700	930	-	1,630	1,956
Total receipts	32,540	19,798	1,779	101,123	355	155,595	134,934

Payments							
Vet fees	41,549	-	1,056	67,551	-	110,156	70,579
Kennel Fees	-	-	-	3,832	-	3,832	-
Accountancy / independent examination	45	-	-	90	-	135	90
Other Expenses	29	-	440	138	-	606	1,399
Insurance	-	-	-	246	-	246	240
Van Insurance	-	-	-	1,032	-	1,032	1,201
Consumables	159	-	200	2,942	-	3,300	3,087
Licences & Membership	-	-	56	1,859	-	1,915	2,076
Stationery	-	-	-	113	-	113	23
Advertisement	-	-	-	262	-	262	379
Equipment	-	-	-	-	-	-	1,509
Professional fees	-	-	-	199	-	199	6,000
VAT	-	17,317	118	13,968	-	31,403	21,959
Total payments	41,782	17,317	1,869	92,233	-	153,201	108,542
Net receipts / (payments)	(9,242)	2,481	(90)	8,890	355	2,394	26,392
Transfers (share of legacy)	-	-	-	(10,900)	10,900	-	-
Cash fund balances brought forward	18,617	17,981	1,077	28,459	8,197	74,331	47,574
Cash fund balances carried forward	9,375	20,462	987	26,449	19,452	76,725	73,966

**Prevent Unwanted Pets
Statement of assets and liabilities
as at 31 March 2025**

	2025 Fleetwood £	2025 VAT A/c £	2025 Nottingham £	2025 Lancs West £	2025 Total £	2024 Total £
Cash funds						
Cash at bank ~ Current Accounts	9,375	20,462	987	26,449	57,273	66,133
Cash at Bank ~ Phone Co-op account	-	-	-	19,452	19,452	8,197
Total cash funds	9,375	20,462	987	45,901	76,725	74,330

Assets retained for the organisation's own use

Vehicle	£	£
	13,800	13,800
	13,800	13,800

Liabilities

Accountancy	£	£
	-	-
	-	-

Approval of the accounts

The annual report and accounts were approved at a meeting of the Trustees held on *1/08/25*



A Guest

Treasurer

on behalf of the Trustees

Prevent Unwanted Pets

Notes to the accounts

for the year ended 31 March 2025

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.