

Northern Ireland Charities Number:108507

Lost Paws NI

Annual Report and Receipts and Payments Accounts

For the year ended 5 April 2024

Lost Paws NI

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For the year ended 5 April 2024

<u>Contents</u>	<u>Page</u>
Legal and administrative information	1
Trustees' Report	2
Independent Examiner's Report to the Trustees	5
Statement of Receipts and Payments	6
Balance Sheet	7
Notes to the Financial Statements	8

Lost Paws NI

Legal and Administrative information

Charity Name: Lost Paws NI

Charity Registration Number: 108507

Contact Address: xxxx

Trustees: xxxx

Independent Examiner: Flynn & Company Accountants Limited
Chartered Accountants
28 Charleton Street
Portadown
BT62 3EP

Bankers: Ulster Bank

Lost Paws NI

Trustees' Report for the year ended 5 April 2024

Lost Paws NI is a small search and rescue charity covering the whole of Northern Ireland. We were formed in late 2019 in a bid to reunite pets with their owners as quickly as possible.

We started with a handful of volunteers intending to cover Antrim. This quickly extended as the request for our searches increased and we made the decision to cover all of Northern Ireland. We are a very small team of approximately 8 volunteers, who can be reached 9am-9pm via our Facebook page. We complete search and rescue for missing and found animals, Trap Neuter and Release, and treatment for feral cat colonies, rehoming and rescuing for dogs and cats in need.

Trustee's Annual Report

The trustee's present the annual report and accounts for Lost Paws NI for the year ended 5 April 2024.

Trustee's Objectives and activities

Lost Paws NI is run by 5 trustees who are responsible for the overall decisions made for the charity. We generally have 1-2 Trustee meetings per year, ad-hoc meetings are also held throughout the year as required to discuss the charity and the animals in our care. If required, a meeting can be arranged at short notice should urgent matters need to be discussed.

The main aims of Lost Paws NI is to reunite missing and found animals with their owners, to carry out searches for missing animals, to secure stray animals and to improve and educate the public on animal welfare.

Fundraising

Our fundraising was done through our Facebook page as well as bucket collections and attending events, and general appeals for donations and support.

Financial Review

The charity has ended the financial year in a good financial position. The Trustees' feel it prudent to retain a level of money in reserve so that in the event of a drop in donations the charity could continue to operate.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure the charity can continue and the financial statements for the year ended 5 April 2024 can be signed off as a going concern.

Structure, Governance and Management:

Governing Document and Constitution of the Charity

Lost Paws NI is governed by its' constitution.

Recruitment and Appointment of Volunteers and Trustees

The trustees welcome new volunteers to help with the day to day running of the charity via the Facebook page, monitoring the page, answering queries and putting up posts. If volunteers are physically able to they come out with the team and help search for missing our stray animals.

Pay and Remuneration

No trustee received any pay or remuneration during the year ended 5 April 2024.

Lost Paws NI

Trustees' Report for the year ended 5 April 2024

Statement of Trustee's Responsibilities

The Trustees are responsible for preparing the Trustee's Report and Statement of Receipts and Payments and Statements of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to Charities in Northern Ireland with income less than £250,000 requires the Trustee's to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

The Trustee's are responsible for keeping accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the assets and liabilities of the charity. They are also responsible for safeguarding the Assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosures to our examiners

In so far the trustees are aware at the timing of approving our trustees' annual report:

- There is no relevant audit information of which the charity's Independent Examiner is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's Independent Examiner is aware of the information.

On behalf of the Trustees



Lost Paws NI

Date: 10 January 2025

Lost Paws NI

Independent Examiner's Report to the Trustees of Lost Paws NI

I report on the accounts of the charity for the year ended 5 April 2024, which are set out on pages 5 to 9.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Steven Haugh

**Steven Haugh (ACA)
Chartered Accountant
For and on behalf of**

**28 Carleton Street
Portadown
Co Armagh
BT62 3EP**

**Flynn & Company
Accountants Limited
Chartered Accountants
& Registered Auditors**

10 January 2025

Lost Paws NI

Statement of Receipts and Payments

For the year ended 5 April 2024

		<u>Unrestricted</u>	<u>2024</u> <u>Restricted</u>	<u>Total</u>	<u>2023</u> <u>Total</u>
	<u>Note</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Income</u>					
Donations		17,194	5,200	22,394	9,906
Grants	2	7,822	1,626	9,448	2,515
		-----	-----	-----	-----
Total income		25,016	6,826	31,842	14,421
		=====	=====	=====	=====
<u>Expenditure</u>					
Raising funds	3	263	-	263	466
Charitable Activities	3	16,806	5,212	22,018	8,016
Governance costs	3	3,283	152	3,435	1,087
		-----	-----	-----	-----
Total expenditure		20,352	5,364	25,716	9,802
		=====	=====	=====	=====
Net income resources		£4,664	£1,462	£6,126	£4,619
		=====	=====	=====	=====

Lost Paws NI

Balance Sheet

As at 5 April 2024

	<u>Note</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Tangible Fixed Assets			
Tangible Fixed Assets	5	8,712	-
Bank and Cash Balances			
Cash at bank and in hand	6	2,033	4,619
Total Assets		----- £10,745 =====	----- £4,619 =====
Reserves			
Total funds brought forward		4,619	-
Surplus this year end		6,126	4,619
Total funds carried forward		----- £10,745 =====	----- £4,619 =====

The notes on pages 7 to 9 are an integral part of these financial statements.

The financial statements on pages 5 and 6 were approved by the Board of Trustees on 10 January 2025 and signed on its behalf by:



Lost Paws NI

Lost Paws NI

Notes to the Financial Statements

For the year ended 5 April 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Accounting convention

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The charity meets its day to day working capital requirements from its annual income. The trustees have obtained and reviewed cash flow forecasts for the coming year. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

1.3 Income

Income is accounted for on a cash basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

1.4 Expenditure

Expenditure is recognised on a cash payments basis.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

Funds

Funds are classified as either restricted or unrestricted funds, defined as follows:

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes of uses of the restricted funds are set out in the notes to the financial statements.

Unrestricted funds are expendable at the discretion of the trustees and in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Equipment	20% straight line
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The gain or loss arising from the disposal of an assets is determined as the difference between the sale proceeds and the carrying value of the assets, and is recognised in the statement of receipts and payments.

Lost Paws NI

Notes to the Financial Statements

For the year ended 5 April 2024 (continued)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>2024</u>	<u>2023</u>
			<u>£</u>	<u>£</u>
2. Fundraising				
Fundraising	6,687	1,626	8,313	1,955
Donation buckets	1,135	-	1,135	560
	-----	-----	-----	-----
	<u>£7,822</u>	<u>£1,626</u>	<u>£9,448</u>	<u>£2,515</u>
3. Analysis of Expenditure				
Raising Funds				
Advertising/promotion	186	-	186	11
Fundraising expenses	77	-	77	455
	-----	-----	-----	-----
	<u>£263</u>	<u>£ -</u>	<u>£263</u>	<u>£466</u>
Charitable Activities				
Veterinary	8,723	2,269	10,992	2,566
Fostering expenses	1,495	79	1,574	1,504
Trapping expenses	636	245	881	325
Equipment	976	1,353	2,329	1,260
Clothing	1,002	-	1,002	106
Charitable donations	400	728	1,128	735
Travel expenses	3,356	538	3,894	1,443
Other	218	-	218	77
	-----	-----	-----	-----
	<u>£16,806</u>	<u>£5,212</u>	<u>£22,018</u>	<u>£8,016</u>
Governance Costs				
Insurance	831	-	831	163
Accountancy fees	480	-	480	-
Drone	51	-	51	233
Licences/Training				
Printing, postage and stationery	920	-	920	315
Telephone	163	-	163	121
Computer software	193	-	193	112
Web hosting	183	-	183	36
Bank/Finace charges	207	152	359	106
Depreciation	148	-	148	-
Other	107	-	107	234
	-----	-----	-----	-----
	<u>£3,283</u>	<u>£152</u>	<u>£3,435</u>	<u>£1,320</u>
Total expenditure	<u>£20,888</u>	<u>£4,828</u>	<u>£25,716</u>	<u>£9,802</u>

Lost Paws NI

Notes to the Financial Statements

For the year ended 5 April 2024 (continued)

4. Analysis of trustee remuneration and expenses

No trustee received any payments other than for out of pocket expenses incurred.

5. Tangible Fixed Assets

	<u>Equipment</u> £	<u>Total</u> £
Cost		
At 6 April 2023	-	-
Additions	8,860	8,860
	-----	-----
At 5 April 2024	£8,860	£8,860
	=====	=====
Depreciation and impairment		
At 6 April 2023	-	-
Depreciation charged in the year	148	148
	-----	-----
At 5 April 2024	£148	£148
	=====	=====
Carrying amount		
At 5 April 2024	8,712	8,712
At 5 April 2023	-	-
	-----	-----
Total funds	£8,712	£8,712
	=====	=====

6. Cash Balance

	<u>2024</u> £	<u>2023</u> £
Represented by		
Unrestricted funds	571	4,619
Restricted funds	1,462	-
	-----	-----
Total funds	£2,033	£4,619
	=====	=====