

SARA Ann Prosser Foundation

England & Wales · Charity number 1051037

Details

Other names SALTBURN ANIMAL RESCUE ASSOCIATION, SARA Saving and Rehoming Animals Foxrush Farm Ann Prosser Foundation, SARA, SAVE AND REHOME ANIMALS , FOXRUSH FARM, ANN PROSSER FOUNDATION, SAVE AND REHOME ANIMALS ,FOXRUSH FARM, ANN PROSSER FOUNDATION, SARA, SAVING AND REHOMING ANIMALS SARA

Status Registered

Legal form Other

Registered 1995-11-27

Register [View on the Charity Commission register](#)

Contact

Address SARA The Ann Prosser Foundation
Foxrush Farm
Kirkleatham Lane
Redcar
Cleveland
TS10 5NJ

Phone 01642 488108

Email sara.foxrushfarm@gmail.com

Website <http://www.s-a-r-a.org.uk>

Activities

Objects: THE RELIEF OF SUFFERING AND DISTRESS AMONG ANIMALS AND THE CARE AND PROTECTION OF ANY ANIMAL WHO HAVE NEED OF THIS BY REASON OF SICKNESS, MALTREATMENT OR NEGLECT IN ANY WAYS WHICH ARE DEEMED CHARITABLE IN LAW. 2.THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE WAYS IN WHICH TO ACHIEVE THE ABOVE AND IN OTHER MATTERS OF GENERAL ANIMAL WELFARE.

Activities: Rescue & rehome neglected and unwanted animals. Talks re education on animal welfare to schools, clubs etc. Network with other animal charities.

Classification

- **How:** Provides Services
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST CLEVELAND
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£209,211	£364,636	-	-
2024-03-31	£683,940	£268,495	£1,430,346	6
2023-03-31	£437,396	£310,945	-	-
2022-03-31	£428,251	£280,973	-	-
2021-03-31	£136,623	£188,921	-	-

Trustees

Name	Role	Appointed
Ruth Sudron	Chair	2021-04-27
Amanda Patricia Morris		2024-02-06
Barbara Anne Jordan		2018-04-04
Christine Anne Westwood		2017-03-01
EILEEN PATRICIA HERD		
John Sudron		2021-07-01
Karen Grylls		2024-02-06
Margaret Caddy		2024-02-06
Mrs Joy King-Lane		2014-03-01
Sheila Margaret Green		2011-12-07
Susan Wendy Cox		2022-10-04

SARA Ann Prosser Foundation

England & Wales - Charity number 1051037

Accounts

Saving And Rehoming Animals The Ann Prosser Foundation

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

REGISTERED CHARITY: 1051037

Trustees Annual Report of SARA The Ann Prosser Foundation for the year ended 31st March 2025

Registration and Constitution

SARA is a registered charity (1051037) operating mainly in the area of Redcar and Cleveland. It exists as an Association. Its governance is outlined in a constitution which was adopted on 5th of July 1995 and the charity was registered on 27th November 1995.

Objectives and Activities

The purpose of the charity is to provide the relief of suffering and distress among animals and the care and protection of any animal who has need of this by reason of sickness, maltreatment or neglect. This is carried out in many ways which are deemed charitable in law. In addition the charity seeks the advancement of the education of the public in the ways in which to achieve the above and in other matters of general animal welfare.

Public Benefit

The charity's trustees are satisfied that they fully comply with the requirements of the Charities Act 2006 with regard to public benefit.

SARA seeks to rehome as many animals as it can. Rescued animals are cared for at its animal sanctuary in Redcar. Volunteers also provide fostering care in their own homes if necessary. Rehoming is done with great care, visiting prospective new owners and providing advice and inspection services. Adopters are asked to make a contribution towards the costs of the charity incurred in the welfare of the animals.

SARA obtains veterinary care on behalf of animals in foster care as well as for animals in its own premises. We also offer support in providing necessary veterinary care for adopted animals with certain pre-existing conditions. SARA also undertakes training with dogs in preparation for rehoming.

Trustees and volunteers also work along side other charities with similar aims and provide educational visits and talks to schools, libraries, local associations and church groups when requested.

Achievements and Performance

Unfortunately the cost of living crisis continues to affect peoples ability to care for their animals. This in turn leads to an increase in the number seeking to rehome their loved pets, especially cats and kittens. Although cute, kittens take a lot of time and energy and our staff are continually working flat out. SARA has also seen a considerable rise in dogs being given up too. Around last Christmas Sara took in seventeen puppies in two days! Thankfully they have all been rehomed.

We continue to have six staff, four full time and two part time, who do an excellent job at keeping the sanctuary operating in sometimes quite challenging circumstances. Caring for animals can be a demanding task, both physically and emotionally and our staff have dealt with more than their share of heartrending decisions and situations. We are fortunate to have such dedicated workers.

Work on the sanctuary is continuous as we seek to improve the conditions for animals and people alike. This year we have completely refurbished our cat isolation unit which now has individual UPVC frames and wall cladding which make for a more sterile environment.

We have installed solar panels across the centre, which was a considerable outlay but is already saving us money. We also intend to change our energy provider at the end of our contract to one which allows us to export our excess energy. Each animal now has an individual unit in their pen to ensure they stay warm throughout the winter months. We have also improved our enrichment/exercise animals for the cats and rabbits to ensure they can get some sunshine and fresh air and to prevent boredom.

We have extended the tarmac around the Arundel centre to make for easier access, particularly for wheelchair users and continued to improve the drainage with recently installed manhole covers to offset any flooding.

We have also installed water butts around the centre to conserve water and also do our bit for the environment.

Our shop and cafe continue to go from strength to strength with customer numbers rising all the time. We are also blessed with wonderful volunteers who make generous donations of their time as well as goods and baking. We couldn't manage without our volunteers although could always benefit from more.

Our Fundraising and Publicity trustee Joy, continues in her outreach and education work with schools and various social groups. She also facilitates visits from business groups who enjoy their day with the animals while also helping with gardening and refurbishment.

SARA to date has prepared its accounts using the receipts and payments method as permitted under the Charities Act 2015. This year our gross income is £198365 over twelve months which is less than our costs. This is due to a heavy investment in assets which will lessen our costs in future years. In the coming year the charity will continue to invest in improvements and to maintain its building assets.

The charity continues to be able to support its activities through the generosity of supporters by donations, endowments and bequests which indicate that the charity is solvent. Cash and near cash resources currently exceed one years turnover.

Reserves Policy

The charity normally maintains limited general reserves and these are to be applied to support and maintain the development of the sanctuary and to ensure financial security. At present, SARA holds substantial reserves owing to generous donations through bequests.

Volunteers

Volunteers make a significant contribution by caring for animals and being involved in fundraising activities and administrative duties. Volunteers receive appropriate guidance and training from full time staff. Volunteer numbers have recently improved considerably in all areas of animal care and gardening. The only areas which are still in need of more volunteers are the Shop and Cafe.

Structure. Governance and Management

SARA is governed by a board of trustees operating under the constitution. Trustees are elected at the Charity's annual meeting and are normally appointed for one year at a time. The charity owns premises in Redcar which are used as an animal sanctuary.

The charity employs a farm manager and assistants who, in addition to maintaining the sanctuary, direct and guide the activities carried out by volunteers at the sanctuary. The charity has policies and procedures relating to its current principal activity which is the rescue, rehabilitation and rehoming of dogs, cats and rabbits. These activities are the responsibility of staff and designated re-homers.

The trustees maintain several policies to ensure effective governance and to demonstrate probity. The policies are provided to new trustees on election.

The trustees review risks on a regular basis and have developed stronger planning procedures to ensure that resources are available to support the development and operation of the animal sanctuary. The major operational risk is the uncertainty of income arising from economic difficulties. The trustees maintain a reasonable balance to reduce risk in this area, and constantly seek, and attract, donations and bequests.

Administrative Information

The current trustees are set out below:

Ruth Sudron	Chairperson	Joy King-Lane
Eileen Herd	Treasurer	Christine Anne Westwood
Amanda Morris	Secretary	Barbara Jordan
John Sudron		Shelia Green
Susan Cox		Karen Grylls
Margaret Caddy		

The charity is based at

Foxrush Farm,
Kirkleatham Lane,
Redcar TS10 5NJ

and can be contacted by telephone during office hours on 01642 488108.

Eileen Herd
Treasurer
15th May 2025

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION
YEAR ENDED 31ST MARCH 2025**

Independent Examiner's Report to the Trustees of Saving and Rehoming Animals The Ann Prosser Foundation

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Mr J Gresham FCCA
Gresham and Gale

14 Fountain Street
Guisborough
TS14 6PP

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments					
Donations and legacies	4	101,065	-	101,065	578,573
Charitable activities	5	97,427	-	97,427	96,903
Investment income	6	10,719	-	10,719	8,464
TOTAL INCOME		<u>209,211</u>	<u>-</u>	<u>209,211</u>	<u>683,940</u>
EXPENDITURE					
On charitable activities	7	364,636	-	364,636	268,495
TOTAL EXPENDITURE		<u>364,636</u>	<u>-</u>	<u>364,636</u>	<u>268,495</u>
Net income/(expenditure)		(155,425)	-	(155,425)	415,445
Transfer		-	-	-	-
Fund balances brought forward		1,430,346	-	1,430,346	1,014,901
Fund balances carried forward		<u>1,274,921</u>	<u>-</u>	<u>1,274,921</u>	<u>1,430,346</u>

The notes on pages 6 to 11 form part of these accounts.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

BALANCE SHEET

AS AT 31ST MARCH 2025

	Note	2025	2024
		£	£
FIXED ASSETS	11	589,251	537,318
CURRENT ASSETS			
Debtors and prepayments		-	-
Cash at bank and in hand		689,478	896,097
		<u>689,478</u>	<u>896,097</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	3,808	3,069
		<u>3,808</u>	<u>3,069</u>
NET CURRENT ASSETS	14	685,670	893,028
		<u>685,670</u>	<u>893,028</u>
NET ASSETS		1,274,921	1,430,346
		<u>1,274,921</u>	<u>1,430,346</u>
FUNDS OF THE CHARITY			
Restricted funds		-	-
Unrestricted funds		1,274,921	1,430,346
		<u>1,274,921</u>	<u>1,430,346</u>
TOTAL CHARITY FUNDS		1,274,921	1,430,346
		<u>1,274,921</u>	<u>1,430,346</u>

These financial statements were approved by the board of trustees and authorised for issue on 23rd May 2025, and are signed on behalf of the board by

E Herd
Trustee
23/05/2025

The notes on pages 6 to 11 form part of these accounts

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Foxrush Farm, Kirkleatham Lane, Redcar TS10 5NJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

3. ACCOUNTING POLICIES (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure with the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each rereporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations				
Donations	101,065	-	101,065	578,573
Endowments and Bequests	-	-	-	-
	<u>101,065</u>	<u>-</u>	<u>101,065</u>	<u>578,573</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

5. Charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Animal re-homing;				
Cats	8,025	-	8,025	11,180
Dogs	9,675	-	9,675	7,230
Shop	77,706	-	77,706	77,232
Membership	785	-	785	425
Tins	1,020	-	1,020	836
Sundry	216	-	216	-
	<u>97,427</u>	<u>-</u>	<u>97,427</u>	<u>96,903</u>

6. Investment income

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Bank interest receivable	10,719	-	10,719	8,464
	<u>10,719</u>	<u>-</u>	<u>10,719</u>	<u>8,464</u>

7. Expenditure on charitable activities by activity type

	Charitable Activities £	Governance Costs £	2025 Total £	2024 Total £
Sanctuary and employee costs	195,493	-	195,493	156,719
Vet fees	75,542	-	75,542	59,491
Insurance	5,099	-	5,099	5,002
Stationery and Meeting Costs	120	-	120	230
Mileage	2,187	-	2,187	940
Animal costs	13,067	-	13,067	8,881
Postage	178	-	178	268
Maintenance and repairs	58,406	-	58,406	23,871
Miscellaneous	3,570	-	3,570	2,395
Shop	185	-	185	109
Depreciation	4,656	-	4,656	4,656
Independent Examiners Fee	-	882	882	840
Advertising	925	-	925	900
Café	4,326	-	4,326	4,193
	<u>363,754</u>	<u>882</u>	<u>364,636</u>	<u>268,495</u>

8. Independent examination fees

	2025 £	2024 £
Independent Examiner's Fee	882	840

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and Salaries	195,493	124,024
	<u> </u>	<u> </u>

The average number of employees during the year was 6 (2024: 6).

No employee received employee benefits of more than £60,000 during the year (2024: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. TANGIBLE FIXED ASSETS	Motor Vehicles £	Fixtures & Fittings £	Land & Buildings £	Total £
COST				
At 1 st April 2024	10,990	381,753	525,053	917,796
Additions			56,589	56,589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2025	10,990	381,753	581,642	974,385
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 st April 2024	2,198	378,280		380,478
Charge for the year	2,198	2,458		4,656
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2025	4,396	380,738		385,134
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 st March 2025	6,594	1,015	581,642	589,251
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2024	8,792	3,473	525,053	530,984
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

12. Debtors

	2025	2024
	£	£
Prepayments and accrued income	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	882	840
Nest Pension	-	23
Wages control account	-	16
PAYE	2,926	2,190
	<u> </u>	<u> </u>
	<u>3,808</u>	<u>1,656</u>
	<u> </u>	<u> </u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Current Assets	689,478	-	689,478
Current Liabilities	(3,808)	-	(3,808)
	<u> </u>	<u> </u>	<u> </u>
	<u>685,670</u>	<u> </u>	<u>685,670</u>
	<u> </u>	<u> </u>	<u> </u>

SARA Ann Prosser Foundation

England & Wales - Charity number 1051037

Accounts

Saving And Rehoming Animals The Ann Prosser Foundation

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

REGISTERED CHARITY: 1051037

Trustees Annual Report of SARA The Ann Prosser Foundation for the year ended 31st March 2024

Registration and Constitution

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Objectives and Activities

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Public Benefit

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SARA seeks to rehome as many animals as it can. Rescued animals are cared for at its animal sanctuary in Redcar. Volunteers also provide fostering care in their own homes if necessary. Rehoming is done with great care, visiting prospective new owners and providing advice and inspection services. Adopters are asked to make a contribution towards the costs of the charity incurred in the welfare of the animals.

SARA obtains veterinary care on behalf of animals in foster care as well as for animals in its own premises. We also offer support in providing necessary veterinary care for adopted animals with certain pre-existing conditions. SARA also undertakes training with dogs in preparation for rehoming.

Trustees and volunteers also work alongside other charities with similar aims and provide educational visits and talks to schools, libraries, local associations and church groups when requested.

Achievements and Performance

Sadly, this year the ongoing cost of living crisis continues to affect people's ability to care for their animals with a corresponding increase in the number seeking to rehome their loved pets. At times SARA has been unable to meet the demand and have had to turn away many animals, particularly cats. Currently we have a huge waiting list for cats although we respond as quickly as we can.

We continue to have six staff, four full-time and two part time, who do an excellent job at keeping the sanctuary operating in sometimes quite challenging circumstances. We have always supplied their uniforms and this year we have agreed to a footwear allowance as they go through a lot of shoe leather in their twice daily walks as well as all the other work they do. We also purchased a new van as the other was giving us problems.

Our shop and cafe continue to go from strength to strength with many new and regular customers. We are also blessed with wonderful supporters who make generous donations of their time as well as goods and baking. People coming to the shop for the first time are often amazed by the variety of goods on offer and many cafe regulars come especially for their favourite cakes baked by our lovely volunteers

Our Fundraising and Publicity trustee Joy, continues in her outreach and education work with schools and various social groups. Over the last year she has had many business employees on charity days on which they have undertaken some specific projects for which their companies have provided the materials.

Our staff again organised our Fun Dog Show which was a great success. To offset a previous summer problem of overheating in the catteries, we found a company which applied tints to the glass as well as some coating for the roofs. At the same time we purchased some 'sail' type blinds for the outside of the buildings which altogether made a considerable difference to the temperature in the catteries.

SARA also continues to maintain the land and farm buildings and make improvements to the animals' comfort and wellbeing. We have now provided an exercise pen for the rabbits furnished with toys and tunnels and a second 'catio' is planned to allow more cats outdoor exercise. We have also improved the drainage near the Arundel building and plan for further such work as the fields are prone to flooding.

SARA to date has prepared its accounts using the receipts and payments method as permitted under the Charities Act 2015. This year our gross income is £437,396 over twelve months, which exceeds our costs. In the coming year the charity plans to invest in further improvements and to maintain its building assets.

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The charity normally maintains limited general reserves, and these are to be applied to support and maintain the development of the sanctuary and to ensure financial security. At present, SARA holds substantial reserves owing to generous donations through bequests.

Volunteers

Volunteers make a significant contribution by caring for animals and being involved in fundraising activities and administrative duties. Volunteers receive appropriate guidance and training from full-time staff. Volunteer numbers have recently improved considerably in all areas of animal care and gardening. The only areas which are still in need of more volunteers are the Shop and Cafe.

Structure. Governance and Management

SARA is governed by a board of trustees operating under the constitution. Trustees are elected at the Charity's annual meeting and are normally appointed for one year at a time. The charity owns premises in Redcar which are used as an animal sanctuary.

The charity employs a farm manager and assistants who, in addition to maintaining the sanctuary, direct and guide the activities carried out by volunteers at the sanctuary. The charity has policies and procedures relating to its current principal activity which is the rescue, rehabilitation and rehoming of dogs, cats and rabbits. These activities are the responsibility of staff and designated re-homers.

The trustees maintain several policies to ensure effective governance and to demonstrate probity. The policies are provided to new trustees on election.

The trustees review risks on a regular basis and have developed stronger planning procedures to ensure that resources are available to support the development and operation of the animal sanctuary. The major operational risk is the uncertainty of income arising from economic difficulties. The trustees maintain a reasonable balance to reduce risk in this area, and constantly seek, and attract, donations and bequests.

Administrative Information

The current trustees are set out below:

Ruth Sudron	Chairperson	Joy King-Lane
Eileen Herd	Treasurer	Christine Anne Westwood
Amanda Morris	Secretary	Barbara Jordan
John Sudron		Shelia Green
Susan Cox		Karen Grylls
Margaret Caddy		

The charity is based at

Foxrush Farm,
Kirkleatham Lane,
Redcar TS10 5NJ

and can be contacted by telephone during office hours on 01642 488108.

Eileen Herd

Treasurer

21/07/24

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION
YEAR ENDED 31ST MARCH 2024**

Independent Examiner's Report to the Trustees of Saving and Rehoming Animals The Ann Prosser Foundation

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Mr J Gresham FCCA
Gresham and Gale

14 Fountain Street
Guisborough
TS14 6PP

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income and endowments					
Donations and legacies	4	578,573	-	578,573	337,887
Charitable activities	5	96,903	-	96,903	97,428
Investment income	6	8,464	-	8,464	2,081
TOTAL INCOME		<u>683,940</u>	<u>-</u>	<u>683,940</u>	<u>437,396</u>
EXPENDITURE					
On charitable activities	7	268,495	-	268,495	310,945
TOTAL EXPENDITURE		<u>268,495</u>	<u>-</u>	<u>268,495</u>	<u>310,945</u>
Net income/(expenditure)		415,445	-	415,445	126,451
Transfer		-	-	-	-
Fund balances brought forward		1,014,901	-	1,014,901	888,450
Fund balances carried forward		<u>1,430,346</u>	<u>-</u>	<u>1,430,346</u>	<u>1,014,901</u>

The notes on pages 6 to 11 form part of these accounts.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

BALANCE SHEET

AS AT 31ST MARCH 2024

	Note	2024	2023
		£	£
FIXED ASSETS	11	537,318	530,984
CURRENT ASSETS			
Debtors and prepayments		-	-
Cash at bank and in hand		896,097	485,573
		<u>896,097</u>	<u>485,573</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	3,069	1,656
		<u>3,069</u>	<u>1,656</u>
NET CURRENT ASSETS	14	893,028	483,917
		<u>893,028</u>	<u>483,917</u>
NET ASSETS		1,430,346	1,014,901
		<u>1,430,346</u>	<u>1,014,901</u>
FUNDS OF THE CHARITY			
Restricted funds		-	-
Unrestricted funds		1,430,346	1,014,901
		<u>1,430,346</u>	<u>1,014,901</u>
TOTAL CHARITY FUNDS		1,430,346	1,014,901
		<u>1,430,346</u>	<u>1,014,901</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2024, and are signed on behalf of the board by

E Herd
Trustee
03/09/2024

The notes on pages 6 to 11 form part of these accounts

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Foxrush Farm, Kirkleatham Lane, Redcar TS10 5NJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

3. ACCOUNTING POLICIES (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure with the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each rereporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations				
Donations	578,573	-	578,573	337,887
Endowments and Bequests	-	-	-	-
	<u>578,573</u>	<u>-</u>	<u>578,573</u>	<u>337,887</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

5. Charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Animal re-homing;				
Cats	11,180	-	11,180	7,770
Dogs	7,230	-	7,230	8,108
Shop	77,232	-	77,232	78,718
Membership	425	-	425	545
Tins	836	-	836	1,437
Sundry	-	-	-	850
	<u>96,903</u>	<u>-</u>	<u>96,903</u>	<u>97,428</u>

6. Investment income

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank interest receivable	8,464	-	8,464	2,081
	<u>8,464</u>	<u>-</u>	<u>8,464</u>	<u>2,081</u>

7. Expenditure on charitable activities by activity type

	Charitable Activities £	Governance Costs £	2024 Total £	2023 Total £
Sanctuary and employee costs	156,719	-	156,719	136,339
Vet fees	59,491	-	59,491	49,404
Insurance	5,002	-	5,002	4,074
Stationery and Meeting Costs	230	-	230	253
Mileage	940	-	940	1,460
Animal costs	8,881	-	8,881	9,707
Postage	268	-	268	276
Maintenance and repairs	23,871	-	23,871	51,788
Miscellaneous	2,395	-	2,395	1,672
Shop	109	-	109	824
Depreciation	4,656	-	4,656	49,654
Independent Examiners Fee	-	840	840	840
Advertising	900	-	900	710
Café	4,193	-	4,193	3,944
	<u>267,655</u>	<u>840</u>	<u>268,495</u>	<u>310,945</u>

8. Independent examination fees

	2024 £	2023 £
Independent Examiner's Fee	840	840

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and Salaries	124,024	115,980
	<u> </u>	<u> </u>

The average number of employees during the year was 6 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. TANGIBLE FIXED ASSETS	Motor Vehicles £	Fixtures & Fittings £	Land & Buildings £	Total £
COST				
At 1 st April 2023		381,753	525,053	906,806
Additions	10,990	-	-	10,990
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2024	10,990	381,753	525,053	917,796
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 st April 2023		375,822	-	375,822
Charge for the year	2,198	2,458	-	4,656
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2024	2,198	378,280	-	380,478
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 st March 2024	8,792	3,473	525,053	537,318
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2023	-	5,931	525,053	530,984
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

12. Debtors

	2024	2023
	£	£
Prepayments and accrued income	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	840	840
Nest Pension	23	427
Wages control account	16	16
PAYE	2,190	373
	<u> </u>	<u> </u>
	<u>3,069</u>	<u>1,656</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Current Assets	896,097	-	896,097
Current Liabilities	(3,069)	-	(3,069)
	<u> </u>	<u> </u>	<u> </u>
	<u>893,028</u>	<u> </u>	<u>893,028</u>

SARA Ann Prosser Foundation

England & Wales - Charity number 1051037

Accounts

Saving And Rehoming Animals The Ann Prosser Foundation

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

REGISTERED CHARITY: 1051037

Trustees Annual Report of SARA The Ann Prosser Foundation for the year ended 31st March 2023

Registration and Constitution

SARA is a registered charity (1051037) operating mainly in the area of Redcar and Cleveland. It exists as an Association. Its governance is outlined in a constitution which was adopted on 5th of July 1995 and the charity was registered on 27th November 1995.

Objectives and Activities

The purpose of the charity is to provide the relief of suffering and distress among animals and the care and protection of any animal who has need of this by reason of sickness, maltreatment or neglect. This is carried out in many ways which are deemed charitable in law. In addition the charity seeks the advancement of the education of the public in the ways in which to achieve the above and in other matters of general animal welfare.

Public Benefit

The charity's trustees are satisfied that they fully comply with the requirements of the Charities Act 2006 with regard to public benefit.

SARA seeks to rehome as many animals as it can. Rescued animals are cared for at its animal sanctuary in Redcar. Volunteers also provide fostering care in their own homes if necessary. Rehoming is done with great care, visiting prospective new owners and providing advice and inspection services. Adopters are asked to make a contribution towards the costs of the charity incurred in the welfare of the animals.

SARA obtains veterinary care on behalf of animals in foster care as well as for animals in its own premises. We also offer support in providing necessary veterinary care for adopted animals with certain pre-existing conditions. SARA also undertakes training with dogs in preparation for rehoming.

Trustees and volunteers also work along side other charities with similar aims and provide educational visits and talks to schools, libraries, local associations and church groups when requested.

Achievements and Performance

This year SARA has again seen an increase in animals needing new homes as people continue to struggle with the rising cost of living. Fortunately there are still many people looking to rehome animals so SARA has a continual turnover.

Our Assistant Manager Natalie moved on to new pastures in May at which time Vicky, our longtime animal care assistant, was promoted to Assistant Manager. Our temporary animal care assistant Caitlin also moved on as we could not offer her a full time position. Subsequently we took on another two staff members one full and one part time, Rob and Lauren, who have settled in well.

This year we celebrated the first birthday of our shop in the Arundel building which continues to be a great success. We are fortunate to have great volunteers, in both the shop and cafe, who continually sort incoming donations, and maintain a high standard which attracts many returning customers.

Our cafe is registered with Redcar and Cleveland Environmental Health and following an inspection, we were awarded 5 stars, which is their highest award. Our dedicated volunteers provide delicious home baking and excellent food which brings back many regulars every week.

Our Fundraising and Publicity trustee Joy, continues to do great outreach and education work with schools and various social groups. She gives talks and radio interviews and also liaises with Pets at Home and Tesco, both of which are very supportive of our sanctuary. Joy also deals with companies who encourage their employees to do charity days, an approach which benefits both the individual and the charity.

For the first time the staff organised our Fun Dog Show themselves which was a great success. Summer also brought some days of 40 degree heat which caused problems for the cats in particular. At the height of the situation our vet James Haddow took a number of the cats to his air conditioned surgery and others went to a volunteer. Fortunately the heat abated and they were able to return none the worse for wear.

SARA also continues to maintain the land and farm buildings. The Farmhouse has been secondary double glazed and new double glazed front and back doors installed. A second dog exercise area has been established so that more than one dog can exercise at a time.

Financial Review

SARA to date has prepared its accounts using the receipts and payments method as permitted under the Charities Act 2015. This year our gross income is £430,650 over twelve months which for the first time exceeds our costs. In the coming year the charity plans to invest in further improvements and to maintain its building assets. The charity continues to be able to support its activities through the generosity of supporters by donations, endowments and bequests which indicate that the charity is solvent. Cash and near cash resources currently exceed six months turnover.

Reserves Policy

The charity normally maintains limited general reserves and these are to be applied to support and maintain the development of the sanctuary and to ensure financial security. At present, SARA holds substantial reserves owing to generous donations through bequests.

Volunteers

Volunteers make a significant contribution by caring for animals and being involved in fundraising activities and administrative duties. Volunteers receive appropriate guidance and training from full time staff. Volunteer numbers suffered under Covid but has since improved considerably in all areas of animal care and gardening. The only areas which are still in need of more volunteers are the Shop and Cafe.

Structure. Governance and Management

SARA is governed by a board of trustees operating under the constitution. Trustees are elected at the Charity's annual meeting and are normally appointed for one year at a time. The charity owns premises in Redcar which are used as an animal sanctuary.

The charity employs a farm manager and assistants who, in addition to maintaining the sanctuary, direct and guide the activities carried out by volunteers at the sanctuary. The charity has policies and procedures relating to its current principal activity which is the rescue, rehabilitation and rehoming of dogs and cats. These activities are the responsibility of staff and designated re-homers.

The trustees maintain several policies to ensure effective governance and to demonstrate probity. The policies are provided to new trustees on election.

The trustees review risks on a regular basis and have developed stronger planning procedures to ensure that resources are available to support the development and operation of the animal sanctuary. The major operational risk is the uncertainty of income arising from economic difficulties. The trustees maintain a reasonable balance to reduce risk in this area, and constantly seek, and attract, donations and bequests.

Administrative Information

The current trustees are set out below:

Ruth Sudron	Chairperson	Joy King-Lane
Eileen Herd	Treasurer	Christine Anne Westwood
Maureen West	Secretary	Barbara Jordan
John Sudron		Shelia Green
Susan Cox		Amanda Morris

The charity is based at

Foxrush Farm,
Kirkleatham Lane,
Redcar TS10 5NJ

and can be contacted by telephone during office hours on 01642 488108.

Eileen Herd
Treasurer
29/07/2023

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION
YEAR ENDED 31ST MARCH 2023**

Independent Examiner's Report to the Trustees of Saving and Rehoming Animals The Ann Prosser Foundation

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Mr J Gresham FCCA
Gresham and Gale

14 Fountain Street
Guisborough
TS14 6PP

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income and endowments					
Donations and legacies	4	337,887	-	337,887	365,734
Charitable activities	5	97,428	-	97,428	61,834
Investment income	6	2,081	-	2,081	683
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		437,396	-	437,396	428,251
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
On charitable activities	7	310,945	-	310,945	280,973
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		310,945	-	310,945	280,973
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		126,451	-	126,451	147,278
Transfer		-	-	-	-
Fund balances brought forward		888,450	-	888,450	741,172
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward		1,014,901	-	1,014,901	888,450
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The notes on pages 6 to 11 form part of these accounts.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

BALANCE SHEET

AS AT 31ST MARCH 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS	11		530,984		580,638
CURRENT ASSETS					
Debtors and prepayments		-		-	
Cash at bank and in hand		485,573		308,883	
		<u>485,573</u>		<u>308,883</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	1,656		1,071	
		<u>1,656</u>		<u>1,071</u>	
NET CURRENT ASSETS	14		483,917		307,812
			<u>483,917</u>		<u>307,812</u>
NET ASSETS			1,014,901		888,450
			<u>1,014,901</u>		<u>888,450</u>
FUNDS OF THE CHARITY					
Restricted funds			-		-
Unrestricted funds			1,014,901		888,450
			<u>1,014,901</u>		<u>888,450</u>
TOTAL CHARITY FUNDS			1,014,901		888,450
			<u>1,014,901</u>		<u>888,450</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2023, and are signed on behalf of the board by

E Herd
Trustee

The notes on pages 6 to 11 form part of these accounts

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Foxrush Farm, Kirkleatham Lane, Redcar TS10 5NJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

3. ACCOUNTING POLICIES (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure with the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each rereporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations				
Donations	337,887	-	337,887	365,734
Endowments and Bequests	-	-	-	-
	337,887	-	337,887	365,734
	337,887	-	337,887	365,734

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

5. Charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Animal re-homing;				
Cats	7,770	-	7,770	4,060
Dogs	8,108	-	8,108	3,775
Shop	78,718	-	78,718	51,587
Membership	545	-	545	898
Tins	1,437	-	1,437	1,404
Sundry	850	-	850	110
	<u>97,428</u>	<u>-</u>	<u>97,428</u>	<u>61,834</u>

6. Investment income

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest receivable	2081	-	2,081	683
	<u>2,081</u>	<u>-</u>	<u>2,081</u>	<u>683</u>

7. Expenditure on charitable activities by activity type

	Charitable Activities £	Governance Costs £	2023 Total £	2022 Total £
Sanctuary and employee costs	136,339	-	136,339	156,036
Vet fees	49,404	-	49,404	40,529
Insurance	4,074	-	4,074	3,827
Stationery and Meeting Costs	253	-	253	520
Mileage	1,460	-	1,460	1,081
Animal costs	9,707	-	9,707	5,156
Postage	276	-	276	430
Maintenance and repairs	51,788	-	51,788	18,700
Miscellaneous	1,672	-	1,672	3,026
Shop	824	-	824	1,294
Depreciation	49,654	-	49,654	49,654
Independent Examiners Fee	-	840	840	720
Advertising	710	-	710	-
Café	3,944	-	3,944	-
	<u>310,105</u>	<u>840</u>	<u>310,945</u>	<u>280,973</u>

8. Independent examination fees

	2023 £	2022 £
Independent Examiner's Fee	840	720
	<u>840</u>	<u>720</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and Salaries	115,980	115,968
	<u> </u>	<u> </u>

The average number of employees during the year was 6 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Land & Buildings £	Total £
COST			
At 1 st April 2021	381,753	525,053	894,424
Additions	-	-	
	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2022	381,753	525,053	906,806
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 st April 2021	326,168	-	326,168
Charge for the year	49,654	-	49,654
	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2022	375,822	-	375,822
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 st March 2022	5,931	525,053	530,984
	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2021	55,585	525,053	580,638
	<u> </u>	<u> </u>	<u> </u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	-	-
	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	840	720
Nest Pension	427	351
Wages control account	16	-
PAYE	373	-
	<u> </u>	<u> </u>
	1,656	1,071
	<u> </u>	<u> </u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Current Assets	485,573	-	485,573
Current Liabilities	(1,656)	-	(1,656)
	<u> </u>	<u> </u>	<u> </u>
	483,917	-	483,917
	<u> </u>	<u> </u>	<u> </u>

SARA Ann Prosser Foundation

England & Wales - Charity number 1051037

Accounts

Saving And Rehoming Animals The Ann Prosser Foundation

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

REGISTERED CHARITY: 1051037

Trustees Annual Report of SARA The Ann Prosser Foundation for the year ended 31st March 2022

Registration and Constitution

SARA is a registered charity (1051037) operating mainly in the area of East Cleveland. It exists as an Association. Its governance is outlined in a constitution which was adopted on 5th of July 1995 and the charity was registered on 27th November 1995.

Objectives and Activities

The purpose of the charity is to provide the relief of suffering and distress among animals and the care and protection of any animal who has need of this by reason of sickness, maltreatment or neglect. This is carried out in many ways which are deemed charitable in law. In addition the charity seeks the advancement of the education of the public in the ways in which to achieve the above and in other matters of general animal welfare.

Public Benefit

The charity's trustees are satisfied that they fully comply with the requirements of the Charities Act 2006 with regard to public benefit.

SARA seeks to rehome as many animals as it can. To this end in recent years SARA has been taking animals from dog pounds around the country, healthy dogs who would otherwise have been put to sleep. Rescued animals are cared for at its animal sanctuary in Redcar. Volunteers also provide fostering care in their own homes if necessary. Rehoming is done with great care, visiting prospective new owners and providing advice and inspection services. Adopters are asked to make a contribution towards the costs of the charity incurred in the welfare of the animals.

SARA obtains veterinary care on behalf of animals in foster care as well as for animals in its own premises. We also offer support in providing necessary veterinary care for adopted animals with certain pre-existing conditions. SARA also undertakes training with dogs in preparation for rehoming.

Trustees and volunteers also work along side other charities with similar aims and provide educational visits and talks to schools, libraries, local associations and church groups when requested.

Achievements and Performance

This year SARA, has seen an increase in animals needing new homes, particularly from dog pounds. It is likely that this trend will continue due to increasing living costs. Fortunately there are still many people looking to rehome animals so SARA has a continual turnover.

In February 2021 Steven, then Manager, stood down due to personal problems as well as struggles maintaining his management role. Abi, the then Assistant Manager took over. This was temporary at first but was made permanent in April 2021. Steven then became Assistant Manager a role which he has undertaken successfully. Since becoming Manager Abi has made many improvements in the running of the Farm and staff morale is high.

SARA also had a change of Chairperson in November 2021 as the Chair of 5 years Anne Davison, stood down due to ill health and a wish to spend more time with her family. We are very grateful to Anne for the wonderful job she did during her time as Chair. Anne had intended to leave in June 2022 and, with the agreement of the Trustees, had recruited Ruth Sudron to be her deputy until June, at which time she could be voted in at the AGM. Unfortunately ill health overtook Anne and so Ruth took over in November 2021, to be ratified at the next AGM. Though thrust in to the position suddenly, Ruth is doing a great job.

SARA gained a new website this year which is bright and modern. Staff have worked hard getting everything set up and the changes have proved very popular. Each animal now has an individual profile. Two new computers were purchased subsequently to replace the others which were very old.

The smoke alarms, which had not been completed by a previous contractor, have been updated and extended and regular independent checks of the electrical and safety appliances are undertaken.

The Farmhouse has needed quite a bit of attention this year and has been re-carpeted throughout. It's also had chimney's cleaned and capped and the central heating boiler replaced as it was leaking badly. The manager's private garden has also been fenced to enable some privacy on day's off etc.

The Shop and Cafe have gone from strength to strength although they could still do with more volunteers. In February heating was installed in the Arundel building in the form of overhead cassettes. These are very efficient and have been well received by staff and customers alike as the building could be very cold in winter.

SARA also continues to maintain the land and farm buildings. The dog exercise area has been extended and the greyhounds in particular are enjoying the extra length. There has also been a car park laid to deal with the extra traffic the Shop and Cafe bring. This was very much needed as the fields are prone to flooding in wet weather.

Financial Review

SARA to date has prepared its accounts using the receipts and payments method as permitted under the Charities Act 2015. This year due to an increase in our income the accounts are prepared using the accrual method. Gross income is £524,891 over 12 months. Current costs continue to exceed regular income as the charity invests in further improvements and maintains its building assets. The charity continues to be able to support its activities. However, the generosity of supporters through donations, endowments and bequests indicates that the charity is solvent. Cash and near cash resources currently exceed six months turnover.

Reserves Policy

The charity normally maintains limited general reserves and these are to be applied to support and maintain the development of the sanctuary and to ensure financial security. At present, SARA holds substantial reserves owing to generous donations through bequests.

Volunteers

Volunteers make a significant contribution by caring for animals and being involved in fundraising activities and administrative duties. Volunteers receive appropriate guidance and training from full time staff. Volunteer numbers suffered under Covid but this has improved considerably in all areas of animal care and gardening. We now have a local group of young people with learning difficulties who come weekly to tend our sensory garden and this has made a real difference. The only areas which are still in need of volunteers are the Shop and Cafe.

Structure, Governance and Management

SARA is governed by a board of trustees operating under the constitution. Trustees are elected at the Charity's annual meeting and are normally appointed for one year at a time. The charity owns premises in Redcar which are used as an animal sanctuary.

The charity employs a farm manager and assistants who, in addition to maintaining the sanctuary, direct and guide the activities carried out by volunteers at the sanctuary. The charity has policies and procedures relating to its current principal activity which is the rescue, rehabilitation and rehoming of dogs and cats. These activities are the responsibility of staff and designated re-homers.

The trustees maintain several policies to ensure effective governance and to demonstrate probity. The policies are provided to new trustees on election.

The trustees review risks on a regular basis. The trust has developed stronger planning procedures to ensure that resources are available to support the development and operation of its animal sanctuary. The major operational risk is the uncertainty of income arising from economic difficulties. The trustees maintain a reasonable balance to reduce risk in this area, and constantly seek, and attract, donations and bequests.

Administrative Information

The current trustees are set out below:

Ruth Sudron	Chairperson
Shelia Green	
Eileen Herd	Treasurer
Barbara Jordan	
Joy King-Lane	

Maureen West Secretary
Christine Westwood
John Sudron

The charity is based at
Foxrush Farm,
Kirkdeatham Lane,
Redcar TS10 5NJ
and can be contacted by telephone during office hours on
01642 488108.

Eileen Herd
Treasurer
29/07/2022

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION
YEAR ENDED 31ST MARCH 2022**

Independent Examiner's Report to the Trustees of Saving and Rehoming Animals The Ann Prosser Foundation

I report on the accounts of the charity for the year ended 31st March 2022 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Miss Louise Watson
Azets



New Garth House
Upper Garth Gardens
GUISBOROUGH
TS14 6HA

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income and endowments					
Donations and legacies	4	365,734	-	365,734	128,685
Charitable activities	5	61,834	-	61,834	6,961
Investment income	6	683	-	683	977
TOTAL INCOME		<u>428,251</u>	<u>-</u>	<u>428,251</u>	<u>136,623</u>
EXPENDITURE					
On charitable activities	7	280,973	-	280,973	240,547
TOTAL EXPENDITURE		<u>280,973</u>	<u>-</u>	<u>280,973</u>	<u>240,547</u>
Net income/(expenditure)		147,278	-	147,278	(103,924)
Transfer		-	-	-	-
Fund balances brought forward		741,172	-	741,172	845,096
Fund balances carried forward		<u>888,450</u>	<u>-</u>	<u>888,450</u>	<u>741,172</u>

The notes on pages 6 to 11 form part of these accounts.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION**BALANCE SHEET****AS AT 31ST MARCH 2022**

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS	11		580,638		617,910
CURRENT ASSETS					
Debtors and prepayments	13	-		-	
Cash at bank and in hand		308,883		123,262	
		<u>308,883</u>		<u>123,262</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	1,071		-	
NET CURRENT ASSETS			<u>307,812</u>		<u>123,262</u>
NET ASSETS			<u>888,450</u>		<u>741,172</u>
FUNDS OF THE CHARITY					
Restricted funds			-		-
Unrestricted funds			888,450		741,172
TOTAL CHARITY FUNDS			<u>888,450</u>		<u>741,172</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2022, and are signed on behalf of the board by

E Herd
Trustee

The notes on pages 6 to 11 form part of these accounts

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Foxrush Farm, Kirkleatham Lane, Redcar TS10 5NJ.

2. Statement of compliance

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Basis of preparation

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The financial statements are prepared in sterling, which is the functional currency of the entity.

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There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. ACCOUNTING POLICIES (continued)

Incoming resources

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- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

3. ACCOUNTING POLICIES (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure with the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each rereporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations				
Donations	365,734	-	365,734	100,618
Endowments and Bequests	-	-	-	28,067
	<u>365,734</u>	<u>-</u>	<u>365,734</u>	<u>128,685</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

5. Charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Animal re-homing;				
Cats	4,060	-	4,060	3,110
Dogs	3,775	-	3,775	1,680
Shop	51,587	-	51,587	901
Membership	898	-	898	1,270
Tins	1,404	-	1,404	-
Sundry	110	-	110	-
	<u>61,834</u>	<u>-</u>	<u>61,834</u>	<u>6,961</u>

6. Investment income

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Bank interest receivable	683	-	683	977
	<u>683</u>	<u>-</u>	<u>683</u>	<u>977</u>

7. Expenditure on charitable activities by activity type

	Charitable Activities £	Governance Costs £	2022 Total £	2021 Total £
Sanctuary and employee costs	156,036	-	156,036	126,628
Vet fees	40,529	-	40,529	38,045
Insurance	3,827	-	3,827	3,547
Stationery and Meeting Costs	520	-	520	529
Mileage	1,081	-	1,081	1,418
Animal costs	5,156	-	5,156	6,698
Postage	430	-	430	395
Maintenance	18,700	-	18,700	3,040
Miscellaneous	3,026	-	3,026	5,660
Shop	1,294	-	1,294	2,961
Depreciation	49,654	-	49,654	51,626
Independent Examiners Fee	-	720	720	-
	<u>280,253</u>	<u>720</u>	<u>280,973</u>	<u>240,547</u>

8. Independent examination fees

	2022 £	2021 £
Independent Examiner's Fee	720	-
	<u>720</u>	<u>-</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and Salaries	115,968	105,674

The average number of employees during the year was 5 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Land & Buildings £	Total £
COST			
At 1 st April 2021	369,371	525,053	894,424
Additions	12,382	-	12,382
At 31 st March 2022	<u>381,753</u>	<u>525,053</u>	<u>906,806</u>
DEPRECIATION			
At 1 st April 2021	276,514	-	276,514
Charge for the year	49,654	-	49,654
At 31 st March 2022	<u>326,168</u>	<u>-</u>	<u>326,168</u>
NET BOOK VALUE			
At 31 st March 2022	<u>55,585</u>	<u>525,053</u>	<u>580,638</u>
At 31 st March 2021	<u>92,857</u>	<u>525,053</u>	<u>617,910</u>

SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

13. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,071	-
	<u> </u>	<u> </u>
	<u>1,071</u>	<u> </u>
	<u> </u>	<u> </u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Current Assets	308,883	-	308,883
Current Liabilities	<u>(1,071)</u>	<u> </u>	<u>(1,071)</u>
	<u>307,812</u>	<u> </u>	<u>307,812</u>
	<u> </u>	<u> </u>	<u> </u>

SARA Ann Prosser Foundation

England & Wales - Charity number 1051037

Accounts

Annual Report of SARA The Ann Prosser Foundation for the year ended 31st March 2021

Registration and Constitution

SARA is a registered charity (1051037) operating mainly in the area of East Cleveland. It exists as an Association. Its governance is outlined in a constitution which was adopted on 5th of July 1995 and the charity was registered on 27th November 1995.

Objectives and Activities

The purpose of the charity is to provide the relief of suffering and distress among animals and the care and protection of any animal who has need of this by reason of sickness, maltreatment or neglect. This is carried out in any ways which are deemed charitable in law. In addition the charity seeks the advancement of the education of the public in the ways in which to achieve the above and in other matters of general animal welfare.

Public Benefit

The charity's trustees are satisfied that they fully comply with the requirements of the Charities Act 2006 with regard to public benefit.

SARA seeks to rehome as many animals as it can. Rescued animals are cared for at its animal sanctuary in Redcar. Volunteers also provide fostering care in their own homes if necessary. Rehoming is done with great care, visiting prospective new owners and providing advice and inspection services. Adopters are asked to make a contribution towards the costs of the charity.

SARA obtains veterinary care on behalf of animals in foster care as well as for animals in its own premises. We also offer support in providing necessary veterinary care for adopted animals with certain pre-existing conditions. SARA also trains dogs in preparation for rehoming.

Trustees and volunteers also work along side other charities with similar aims and provide educational visits and talks to schools, libraries, local associations and church groups when requested.

Achievements and Performance

This last year Covid 19 has continued to plague our world and in recent months our own area has for some time recorded the highest incidence of infections in the country. This has obviously had an affect on the workings of the charity both in monetary terms, as we have been unable to hold any events and in limited numbers of volunteers, a situation which has greatly increased the workload of the staff who have worked tirelessly to make sure the animals did not suffer. Thankfully in the last few months we have been able to welcome back more volunteers which is improving the situation.

Despite some improvement we are still in need of more volunteers both for cat cuddling and dog walking but especially for help in cleaning out the animals as there are few volunteers who help in this area.

As many of our supporters will be aware we have struggled for a long time to find enough volunteers to work in the shop in Guisborough and this, combined with the effects of Covid, led to a decision to close the shop last April/May. This decision was not taken easily and the Trustees want to record their grateful thanks to the loyal volunteers who did a great job in keeping the shop going for so many years.

Although the shop was closed there was a small group of volunteers who had for some time been moving on antiques and better quality items through other avenues such as Market Place and the Barn Owl at Staithes. Through meetings and discussion a decision was made to try to set up a shop in the Arundel building and the rest is SARA history. It was initially going to be a few tables but has grown to fill much of the building and now also incorporates a small cafe. It is only open on Saturdays and Sundays but is definitely a success and is growing more popular week on week.

We also continued to maintain our land and farm buildings and are currently awaiting a replacement door for the big barn which is being made for us as it is a specialist job.

Financial Review

SARA prepares its accounts using the receipts and payments method as permitted under the Charities Act 2015. Gross income is £136623.26 over 12 months. Current costs continue to exceed regular income as the charity invests in further improvements and maintains its building assets. The charity continues to be

able to support its activities. However, the generosity of supporters through donations, endowments and bequests indicates that the charity is solvent. Cash and near cash resources currently exceed six months turnover.

Reserves Policy

The charity normally maintains limited general reserves and these are to be applied to support and maintain the development of the sanctuary and to ensure financial security. At present, SARA holds substantial reserves owing to generous donations through bequests.

Volunteers

Volunteers make a significant contribution by caring for animals and being involved in fundraising activities and administrative duties. Volunteers receive appropriate guidance and training from full time staff. Covid has recently affected volunteer numbers but this situation is slowly improving.

Structure. Governance and Management

SARA is governed by a board of trustees operating under the constitution. Trustees are elected at the Charity's annual meeting and are normally appointed for one year at a time. Due to the Covid 19 restrictions easing we are again able to hold our annual general meeting this year .

The charity owns premises in Redcar which are used as an animal sanctuary.

The charity employs a farm manager and assistants who, in addition to maintaining the sanctuary, direct and guide the activities carried out by volunteers at the sanctuary. The charity has policies and procedures relating to its current principal activity which is the rescue, rehabilitation and rehoming of dogs and cats. These activities are the responsibility of staff and designated re-homers.

The trustees maintain several policies to ensure effective governance and to demonstrate probity. The policies are provided to new trustees on election.

The trustees review risks on a regular basis. The trust has developed stronger planning procedures to ensure that resources are available to support the development and operation of its animal sanctuary. The major operational risk is the uncertainty of income arising from economic difficulties. The trustees maintain a reasonable balance to reduce risk in this area, and constantly seek, and attract, donations and bequests.

Administrative Information

The current trustees are set out below:

Anne Davison	Chairperson
Shelia Green	
Eileen Herd	Treasurer
Barbara Jordan	
Joy King-Lane	
Maureen West	Secretary
Christine Westwood	
Ruth Sudron	

The charity is based at
Foxrush Farm,
Kirkleatham Lane,
Redcar TS10 5NJ
and can be contacted by telephone during office hours on
01642 488108.

Eileen Herd
Treasurer
27/07/21

SARA, Saving and Rehoming Animals, Ann Prosser Foundation
Detailed Receipts and Payments Accounts 2020/21

	2020/21	2019/20
Receipts	£	£
Animal re-homing:		
Cats	3110.00	7489.00
Dogs	1680.00	6610.00
Donations and fundraising	100618.41	100405.04
Endowments and Bequests	28066.93	0.00
Membership	1270.00	1140.00
Sales/Sundry	0.00	1197.84
Interest	977.26	2225.44
Shop	900.66	21658.11
TOTAL	136623.26	140725.43

Payments

Sanctuary and employee costs (1)	126627.82	108797.03
Vet Fees	38045.18	53339.36
Insurance	3547.04	4028.14
Stationery and Meeting Costs	528.68	369.36
Mileage	1417.89	1410.83
Animal costs	6698.48	8610.98
Postage	394.62	430.68
Advertising	0.00	0.00
Builders	0.00	0.00
Maintenance	3039.95	40373.51
Miscellaneous	5660.18	7212.29
Capital	0.00	10890.00
Shop costs	2961.42	9381.70
TOTAL	188921.26	244843.88

NET SURPLUS/DEFICIT **-52298.00** **-104118.45**

(1) Including employee costs of £105,674.37

Cash Balances

	Balances	Surplus/Deficit	Transfers between accounts	Balances Brought Forward
General Account	6670.06	-51334.50	49377.06	8627.50
Shop Account	0.00	-2060.76	-5377.06	7437.82
Sanctuary Account	116572.18	1097.26	-44000.00	159474.92
	123242.24	-52298.00	0.00	175540.24
Cash	20.00	0.00	0.00	20.00
Total	123262.24	-52298.00	0.00	175560.24

Capital

Land and buildings	525,052.57
Animal Accommodation	92,857.57 (after depreciation)

E. Herd

Treasurer

Date: 10/07/2021

Independent Examiner's Report to the members/trustees of SARA, Saving and Rehoming Animals, Ann Prosser Foundation (Charity Number 1051037)

I report on the accounts for the twelve months ended 31st March 2021 which are set out on page 1 and 2.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission updated in 2017. I have also taken into account the additional guidance provided in respect of accounting statements inspected during restrictions related to the Covid-19 pandemic.

I can confirm that I do not consider that there is a conflict of interest that would prevent me from undertaking the role of independent examiner and that I am suitably qualified to undertake the task.

I have confirmed that the charity is able to prepare its accounts on a receipts and payments basis as gross income after endowments and bequests is less than £250,000.

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 the charity's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Signed:

F. Hutchinson



Address:

81 The Pastures
Coulby Newham
Middlesbrough
TS8 0UL

Date: 05.07.2021