

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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		428,251	-	428,251	136,623
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
On charitable activities	7	280,973	-	280,973	240,547
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		280,973	-	280,973	240,547
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		147,278	-	147,278	(103,924)
Transfer		-	-	-	-
Fund balances brought forward		741,172	-	741,172	845,096
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward		888,450	-	888,450	741,172
		<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 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

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 2022

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 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
	<u> </u>	<u> </u>

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
	<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	276,514	-	276,514
Charge for the year	49,654	-	49,654
	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2022	326,168	-	326,168
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 st March 2022	55,585	525,053	580,638
	<u> </u>	<u> </u>	<u> </u>
At 31 st March 2021	92,857	525,053	617,910
	<u> </u>	<u> </u>	<u> </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>
	1,071	-
	<u><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	(1,071)	-	(1,071)
	<u> </u>	<u> </u>	<u> </u>
	307,812	-	307,812
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>