

**Saving And Rehoming Animals The Ann Prosser Foundation**

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**REGISTERED CHARITY: 1051037**

## **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 5<sup>th</sup> of July 1995 and the charity was registered on 27<sup>th</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> 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 31<sup>ST</sup> MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Income and endowments</b>					
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
<b>TOTAL INCOME</b>		<u>437,396</u>	<u>-</u>	<u>437,396</u>	<u>428,251</u>
<b>EXPENDITURE</b>					
On charitable activities	7	310,945	-	310,945	280,973
<b>TOTAL EXPENDITURE</b>		<u>310,945</u>	<u>-</u>	<u>310,945</u>	<u>280,973</u>
<b>Net income/(expenditure)</b>		126,451	-	126,451	147,278
Transfer		-	-	-	-
<b>Fund balances brought forward</b>		888,450	-	888,450	741,172
<b>Fund balances carried forward</b>		<u>1,014,901</u>	<u>-</u>	<u>1,014,901</u>	<u>888,450</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 31<sup>ST</sup> MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>	11		530,984		580,638
<b>CURRENT ASSETS</b>					
Debtors and prepayments		-		-	
Cash at bank and in hand		485,573		308,883	
		<u>485,573</u>		<u>308,883</u>	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	1,656		1,071	
		<u>1,656</u>		<u>1,071</u>	
<b>NET CURRENT ASSETS</b>	14		483,917		307,812
<b>NET ASSETS</b>			<u>1,014,901</u>		<u>888,450</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds			-		-
Unrestricted funds			1,014,901		888,450
			<u>1,014,901</u>		<u>888,450</u>
<b>TOTAL CHARITY FUNDS</b>			<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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 £
<b>Donations</b>				
Donations	337,887	-	337,887	365,734
Endowments and Bequests	-	-	-	-
	<u>337,887</u>	<u>-</u>	<u>337,887</u>	<u>365,734</u>

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**5. Charitable activities**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
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**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
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**

	<b>Charitable Activities £</b>	<b>Governance Costs £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
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**

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

**SAVING AND REHOMING ANIMALS THE ANN PROSSER FOUNDATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**9. Staff costs**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Fixtures &amp; Fittings £</b>	<b>Land &amp; Buildings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 <sup>st</sup> April 2021	381,753	525,053	894,424
Additions	-	-	
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 <sup>st</sup> March 2022	381,753	525,053	906,806
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> April 2021	326,168	-	326,168
Charge for the year	49,654	-	49,654
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 <sup>st</sup> March 2022	375,822	-	375,822
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> March 2022	5,931	525,053	530,984
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 <sup>st</sup> 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 31<sup>ST</sup> MARCH 2023**

**12. Debtors**

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

**13. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>	<u><u>          </u></u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total Funds £</b>
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>          </u></u>	<u><u>          </u></u>