

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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		209,211	-	209,211	683,940
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
On charitable activities	7	364,636	-	364,636	268,495
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		364,636	-	364,636	268,495
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		(155,425)	-	(155,425)	415,445
Transfer		-	-	-	-
Fund balances brought forward		1,430,346	-	1,430,346	1,014,901
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward		1,274,921	-	1,274,921	1,430,346
		<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 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>
	3,808	1,656
	<u><u> </u></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>
	685,670	-	685,670
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>