

CROYDON ANIMAL SAMARITANS

England & Wales · Charity number 1067498

Details

Other names C A S

Status Registered

Legal form Other

Registered 1998-01-16

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

Contact

Address Croydon Animal Samaritans
136 Cherry Orchard Road
Croydon
CR0 6BB

Phone 07934 179 234

Email kenh@croydonanimalsamaritans.co.uk

Website www.croydonanimalsamaritans.co.uk

Activities

Objects: [1] WHEREVER POSSIBLE RESCUE AND PROVIDE CARE AND SHELTER FOR UNWANTED / ABANDONED, NEGLECTED / ILL-TREATED ANIMALS AND TO MAKE EVERY EFFORT TO SECURE SUITABLE NEW HOMES FOR THEM.[2] IN CASES OF URGENT NEED / EMERGENCY TO ASSIST OWNERS OF PETS TO MEET VETERINARY AND OTHER COSTS WHEN OWNERS ARE UNABLE TO DO SO AND WHEN FUNDS ALLOW.

Activities: The rescue, shelter and provision of veterinary care for unwanted or abandoned animals and, wherever possible to find them suitable homes. To help pet owners meet necessary veterinary expenses in certain circumstances should they be unable to do so and if funds allow.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** INNER AND OUTER LONDON, SURREY AND PARTS OF SUSSEX AND KENT.
- Bromley
- Croydon
- East Sussex
- Kent
- Lambeth
- Lewisham
- Southwark
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£286,625	£269,831	-	-
2023-12-31	£211,846	£223,806	-	-
2022-12-31	£245,426	£175,202	-	-
2021-12-31	£392,815	£228,967	-	-
2020-12-31	£174,490	£194,128	-	-

Trustees

Name	Role	Appointed
Kenneth Christopher Hills BEM	Chair	2022-12-06
BARBARA ALLEN		
Karen Gleaves		2022-12-06
Karen Louise Caterer-Stentiford		2019-02-03
Rachel Parsons		2023-11-07

CROYDON ANIMAL SAMARITANS

England & Wales - Charity number 1067498

Accounts

CROYDON ANIMAL SAMARITANS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CROYDON ANIMAL SAMARITANS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

CROYDON ANIMAL SAMARITANS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

Barbara Allen
Anna Nikolic
John Moore
Jean Frazer (resigned 31 Dec 2023)
Karen Caterer-Stentiford
Ivan House, Treasurer
Kenneth Hills, Chair
Karen Gleaves
Gerda Glage
Rachel Parsons (appointed 7 November 2023)

**Charity registered
number** 1067498

Principal office 236 Pampisford Road
South Croydon
CR2 6DB

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Croydon Animal Samaritans for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The primary objective of the Croydon Animal Samaritans (CAS) is to relieve the suffering of animals. The mission of CAS is to help in as many animals as can be properly cared for, restore them to health and, where possible, find them good new homes or provide sanctuary and safety for life.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

During FY2023 there has been no let up in the demand for the services provided by CAS. CAS members and supporters continue to show how much the charity means to them through their generosity in terms of donations, gifts, legacies and event participation. They continue to challenge us to ensure the charities longevity and progression.

Preserving the financial security of the charity remains one of our main priorities alongside relieving the suffering of animals. Significant financial support continues to come from generous benefactors who recognise CAS in their wills. Whilst these legacies are gratefully received, they are also unpredictable in nature. Therefore, the management team and trustees continue to focus on generating income in other ways and carefully managing costs to ensure CAS can continue to assist animals in need of shelter and veterinary care.

Achievements and performance

The Covid 19 pandemic, the "financial crisis" and the effects of the UK leaving the EU have all contributed to increased costs of veterinary care which, in turn, has led to pet owners wanting to give up pets or not having their pets neutered. Not having pets neutered has created an explosion of unwanted pregnancies in the cat population and, in common with all animal welfare charities, CAS is struggling to keep up with demand.

The continued hard work of our colleagues and volunteers is extremely appreciated by the trustees, and by the animals who ultimately benefit greatly from the care and love given to them.

The number of cats and kittens homed, re-homed or otherwise helped with veterinary care has this year exceeded 500. Nine dogs and ten rabbits were re-homed. Record numbers of cats and rabbits remained in our care at the end of the year.

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves at the year end were £488,429 (2022: £500,389). The trustees view this level as necessary for the charity to continue fulfilling its objectives should any income generating activities be temporarily curtailed, and the unpredictability of some income streams. The charity would not wish for the reserves to fall below £120,000 which is approximately six months of running costs. The policy of the charity is to also continue to build the reserves so that they are available to further develop the objects of the charity when required.

c. Financial position

The Statement of Financial Activities shows a deficit for the year of £11,960 (2022: Surplus of £70,224). Reserves stand at £488,429 (2022: £500,389).

d. Principal risks and uncertainties

The Board have assessed the major risks to which the charity is exposed in particular those relating to the operation and finance of the charity. Although we are satisfied that systems are in place to mitigate the charity's exposure to major risk, financial controls are constantly reviewed and improvements have been made during 2023.

Structure, governance and management

a. Constitution

Croydon Animal Samaritans is a registered charity, number 1067498, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 October 2024 and signed on their behalf by:



John Moore
Trustee

CROYDON ANIMAL SAMARITANS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of Croydon Animal Samaritans ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 29 October 2024

Ian Rowe ACA
13 Wallace Crescent,
Carshalton,
SM5 3SU

CROYDON ANIMAL SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	51,951	51,951	170,594
Charitable activities	4	93,646	93,646	40,881
Other trading activities	5	46,895	46,895	43,841
Investments	6	2,980	2,980	515
Other income	7	16,374	16,374	(10,405)
Total income		<u>211,846</u>	<u>211,846</u>	<u>245,426</u>
Expenditure on:				
Raising funds	8	21,382	21,382	14,032
Charitable activities	9	202,424	202,424	161,170
Total expenditure		<u>223,806</u>	<u>223,806</u>	<u>175,202</u>
Net movement in funds		<u>(11,960)</u>	<u>(11,960)</u>	<u>70,224</u>
Reconciliation of funds:				
Total funds brought forward		500,389	500,389	430,165
Net movement in funds		(11,960)	(11,960)	70,224
Total funds carried forward		<u>488,429</u>	<u>488,429</u>	<u>500,389</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	7,566	8,444
		7,566	8,444
Current assets			
Cash at bank and in hand		480,863	491,945
		480,863	429,424
Creditors: amounts falling due within one year		-	-
		-	-
Net current assets		480,863	491,945
Total assets less current liabilities		488,429	500,389
Total net assets		488,429	500,389
Charity funds			
Unrestricted funds	15	488,429	500,389
Total funds		488,429	500,389

The financial statements were approved and authorised for issue by the Trustees on 28 October 2024 and signed on their behalf by:



John Moore
Trustee

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Croydon Animal Samaritans is a registered charity. The registered number of the charity is 1067498 and its principal address is 236 Pampisford Road, South Croydon, CR2 6DB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Croydon Animal Samaritans meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 13%	reducing balance
Office equipment	- 20%	straight line

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	41,923	41,923	39,534
Legacies	10,028	10,028	131,060
	<u>51,951</u>	<u>51,951</u>	<u>170,594</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from charitable activities - Animal welfare and rehoming	<u>93,646</u>	<u>93,646</u>	<u>40,881</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Shop income	<u>46,895</u>	<u>46,895</u>	<u>43,841</u>

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Rent income	-	-	-
Interest received	2,980	2,980	515
	<u>2,980</u>	<u>2,980</u>	<u>515</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other income	4,067	4,067	2,913
Gift aid	12,307	12,307	(13,318)
	<u>16,374</u>	<u>16,374</u>	<u>(10,405)</u>

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fund raising service	<u>180</u>	<u>180</u>	<u>216</u>

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Shop rates	1,842	1,842	2,047
Shop utilities	2,785	2,785	2,633
Till rental, services and depreciation	1,617	1,617	1,950
Commercial waste removal	754	754	126
Shop expenses	14,204	14,204	7,060
Shop Assistant	-	-	-
	<u>21,202</u>	<u>21,202</u>	<u>13,816</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Animal welfare and rehoming	<u>202,424</u>	<u>202,424</u>	<u>161,170</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Animal welfare and re-homing	<u>199,985</u>	<u>2,439</u>	<u>202,424</u>	<u>161,170</u>

11. Support costs

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Insurance	579	579	509
Repairs and maintenance	208	208	11
Depreciation	1,034	1,034	1,103
Computer expenses	90	90	90
Accountancy	-	-	-
Sundry expenses	528	528	806
	<u>2,439</u>	<u>2,439</u>	<u>2,519</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022- *£nil*).

During the year ended 31 December 2023, expenses totalling £30,004 (2022 - £34,660) were reimbursed to nine trustees (2022: five trustees) relating to fostering and shop expenses.

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2023	13,167	1,880	15,047
Additions	532	-	532
At 31 December 2023	13,699	1,880	15,579
Depreciation			
At 1 January 2023	5,860	743	6,603
Charge for the year	1,034	376	1,410
At 31 December 2023	6,894	1,119	8,013
Net Book Value			
At 31 December 2023	<u>6,805</u>	<u>761</u>	<u>7,566</u>
At 31 December 2022	<u>7,307</u>	<u>1,137</u>	<u>8,444</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditur e £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds - all funds	<u>500,389</u>	<u>211,846</u>	<u>(223,806)</u>	<u>488,429</u>

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditur e £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	<u>430,165</u>	<u>245,426</u>	<u>(175,202)</u>	<u>500,389</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	7,566	8,444
Current assets	480,863	491,945
Creditors: amounts falling due within one year	-	-
	<u>488,429</u>	<u>500,389</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	8,444	8,444
Current assets	491,945	491,945
Creditors: amounts falling due within one year	-	-
	<u>500,389</u>	<u>430,165</u>

CROYDON ANIMAL SAMARITANS

England & Wales - Charity number 1067498

Accounts

CROYDON ANIMAL SAMARITANS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CROYDON ANIMAL SAMARITANS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

CROYDON ANIMAL SAMARITANS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees	Barbara Allen Anna Nikolic John Moore, Secretary Jean Frazer Karen Caterer-Stentifold Ivan House, Treasurer Kenneth Hills, Chair (appointed 6 December 2022) Gerda Glage (appointed 6 December 2022) Karen Gleaves (appointed 6 December 2022)
Charity registered number	1067498
Principal office	136 Cherry Orchard Road Croydon CR0 6BB

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Croydon Animal Samaritans for the year 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

The primary objective of the Croydon Animal Samaritans (CAS) is to relieve the suffering of animals. The mission of CAS is to help in as many animals as can be properly cared for, restore them to health and, where possible, find them good new homes or provide sanctuary and safety for life.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The financial year ended 31 December 2022 continued to show why this charity is so important in the community in which it serves. Our members and supporters showed how much the charity means to them through their generosity in terms of donations, gifts, legacies and event participation. They continue to challenge us to ensure the charities longevity and progression.

Preserving the financial security of the charity remains one of our main priorities alongside relieving the suffering of animals. Significant financial support continues to come from generous benefactors who recognise CAS in their wills. Whilst these legacies are gratefully received, they are also unpredictable in nature. Therefore, the management team and trustees continue to focus on generating income in other ways and carefully managing costs to ensure CAS can continue to offer a haven for animals in the long term.

Our activities were constantly reviewed against those priorities of animal welfare and financial security. A more focused approach on fund raising led the charity to increase use of social media and increase the volume of grant applications, both of which have laid solid foundations for the future. As a result of these efforts and others, income derived from sales of goods and fundraising was up on 2020.

Achievements and performance

Whilst this report relates to our 2022 financial statements it is important to note the impact of the Covid-19 pandemic on our financial security and ability to meet our objectives. The full financial effects of this will not be known for some time. Our charity shop reopened and trading income was increased over 2020. The closure due to Covid-19 gave the opportunity to brighten up the exterior and interior of the shop, and make a start on getting a system implemented whereby gift aid can be claimed on shop sales.

The hard work of our colleagues and volunteers is extremely appreciated by the trustees, and by our animals who ultimately benefit greatly from the care and love given to them.

The table below shows Total Re-Homed animals during 2021 and 2022:

Species	2021	2022
Cats	441	324
Dogs	8	6
Rabbits	4	3

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves at the year end were £500,389 (2021: £430,165). The trustees view this level as necessary for the charity to continue fulfilling its objectives should any income generating activities be temporarily curtailed, and the unpredictability of some income streams. The charity would not wish for the reserves to fall below £120,000 which is approximately six months of running costs. The policy of the charity is to also continue to build the reserves so that they are available to further develop the objects of the charity when required.

c. Financial position

The Statement of Financial Activities shows a surplus for the year of £70,224 (2021: Surplus of £163,848). Reserves stand at £500,389 (2021: £430,165).

d. Principal risks and uncertainties

The Board have assessed the major risks to which the charity is exposed in particular those relating to the operation and finance of the charity. Although we are satisfied that systems are in place to mitigate the charity's exposure to major risk, financial controls are constantly reviewed and improvements have been made during 2022.

The Trustees are aware of the continuing potential economic and social effects of Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is being seen. The charity will continue to seek to mitigate the risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

Structure, governance and management

a. Constitution

Croydon Animal Samaritans is a registered charity, number 1067498, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

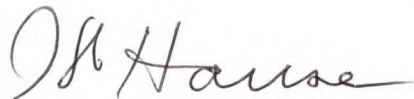
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8th January 2024 and signed on their behalf by:



Ivan House
Trustee

CROYDON ANIMAL SAMARITANS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Croydon Animal Samaritans ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Ian Rowe ACA
13 Wallace Crescent,
Carshalton,
SM5 3SU

Dated: 8th January 2024

CROYDON ANIMAL SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	170,594	170,594	275,133
Charitable activities	4	40,881	40,881	54,922
Other trading activities	5	43,841	43,841	31,439
Investments	6	515	515	6,023
Other income	7	(10,405)	(10,405)	25,298
Total income		<u>245,426</u>	<u>245,426</u>	<u>392,815</u>
Expenditure on:				
Raising funds	8	14,032	14,032	11,724
Charitable activities	9	161,170	161,170	217,243
Total expenditure		<u>175,202</u>	<u>175,202</u>	<u>228,967</u>
Net movement in funds		<u>70,224</u>	<u>70,224</u>	<u>163,848</u>
Reconciliation of funds:				
Total funds brought forward		430,165	430,165	266,317
Net movement in funds		70,224	70,224	163,848
Total funds carried forward		<u>500,389</u>	<u>500,389</u>	<u>430,165</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	8,444	8,527
		<u>8,444</u>	<u>8,527</u>
Current assets			
Cash at bank and in hand		491,945	429,424
		<u>491,945</u>	<u>429,424</u>
Creditors: amounts falling due within one year	14	-	(7,786)
		<u>491,945</u>	<u>421,638</u>
Net current assets		491,945	421,638
Total assets less current liabilities		500,389	430,165
Total net assets		<u>500,389</u>	<u>430,165</u>
Charity funds			
Unrestricted funds	15	500,389	430,165
		<u>500,389</u>	<u>430,165</u>
Total funds		<u>500,389</u>	<u>430,165</u>

The financial statements were approved and authorised for issue by the Trustees on XX XXXXXX XXXX and signed on their behalf by:

Ivan House
Trustee

The notes on pages 8 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

Croydon Animal Samaritans is a registered charity. The registered number of the charity is 1067498 and its principal address is 236 Pampisford Road, South Croydon, CR2 6DB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Croydon Animal Samaritans meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 13%	reducing balance
Office equipment	- 20%	straight line

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	39,534	39,534	74,284
Legacies	131,060	131,060	200,849
	<u>170,594</u>	<u>170,594</u>	<u>275,133</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from charitable activities - Animal welfare and rehoming	40,881	40,881	<i>54,922</i>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Shop income	43,841	43,841	<i>31,439</i>

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Rent income	-	-	<i>6,000</i>
Interest received	515	515	<i>23</i>
	515	515	<i>6,023</i>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other income	2,913	2,913	16,532
Gift aid	(13,318)	(13,318)	8,766
	<u>(10,405)</u>	<u>(10,405)</u>	<u>25,298</u>

Other income includes grant income of £14,860 (2021: £14,860).

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fund raising service	<u>216</u>	<u>216</u>	<u>987</u>

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Shop rates	2,047	2,047	409
Shop utilities	2,633	2,633	1,217
Till rental, services and depreciation	1,950	1,950	1,402
Commercial waste removal	126	126	531
Shop expenses	7,060	7,060	7,178
	<u>13,816</u>	<u>13,816</u>	<u>10,737</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Animal welfare and rehoming	<u>161,170</u>	<u>161,170</u>	<u>217,243</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Animal welfare and rehoming	<u>158,651</u>	<u>2,519</u>	<u>161,170</u>	<u>217,243</u>

11. Support costs

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Insurance	509	509	846
Repairs and maintenance	11	11	1,107
Depreciation	1,103	1,103	1,161
Computer expenses	90	90	90
Accountancy	-	-	-
Sundry expenses	806	806	310
	<u>2,519</u>	<u>2,519</u>	<u>3,544</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £nil).

During the year ended 31 December 2022, expenses totalling £21,551 (2021 - £34,660) were reimbursed to four trustees (2021 - five trustees) relating to fostering and shop expenses.

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2022	12,501	1,150	13,651
Additions	666	730	1,396
At 31 December 2022	13,167	1,880	15,047
Depreciation			
At 1 January 2022	4,757	367	5,124
Charge for the year	1,103	376	1,479
At 31 December 2022	5,860	743	6,603
Net Book Value			
At 31 December 2022	<u>7,307</u>	<u>1,137</u>	<u>8,444</u>
At 31 December 2021	<u>7,744</u>	<u>783</u>	<u>8,527</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	<u> -</u>	<u> 7,786</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	<u> 430,165</u>	<u> 245,426</u>	<u> (175,202)</u>	<u> 500,389</u>

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u> 266,317</u>	<u> 392,815</u>	<u> (228,967)</u>	<u> 430,165</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	8,444	8,444
Current assets	491,945	491,945
Creditors: amounts falling due within one year	-	-
	<u>500,389</u>	<u>500,389</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,527	8,527
Current assets	429,424	429,424
Creditors: amounts falling due within one year	(7,786)	(7,786)
	<u>430,165</u>	<u>430,165</u>

CROYDON ANIMAL SAMARITANS

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

CROYDON ANIMAL SAMARITANS

England & Wales - Charity number 1067498

Accounts

Charity number: 1067498

CROYDON ANIMAL SAMARITANS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CROYDON ANIMAL SAMARITANS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

CROYDON ANIMAL SAMARITANS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Barbara Allen Anna Nikolic, Chair John Moore, Secretary Jean Frazer Karen Caterer-Stentiford Ivan House, Treasurer
Charity registered number	1067498
Principal office	236 Pampisford Road South Croydon CR2 6DB

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Croydon Animal Samaritans for the year 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

The primary objective of the Croydon Animal Samaritans (CAS) is to relieve the suffering of animals. The mission of CAS is to help in as many animals as can be properly cared for, restore them to health and, where possible, find them good new homes or provide sanctuary and safety for life.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The financial year ended 31 December 2021 continued to show why this charity is so important in the community in which it serves. Our members and supporters showed how much the charity means to them through their generosity in terms of donations, gifts, legacies and event participation. They continue to challenge us to ensure the charities longevity and progression.

Preserving the financial security of the charity remains one of our main priorities alongside relieving the suffering of animals. Significant financial support continues to come from generous benefactors who recognise CAS in their wills. Whilst these legacies are gratefully received, they are also unpredictable in nature. Therefore, the management team and trustees continue to focus on generating income in other ways and carefully managing costs to ensure CAS can continue to offer a haven for animals in the long term.

Our activities were constantly reviewed against those priorities of animal welfare and financial security. A more focused approach on fund raising led the charity to increase use of social media and increase the volume of grant applications, both of which have laid solid foundations for the future. As a result of these efforts and others, income derived from sales of goods and fundraising was up on 2020.

Achievements and performance

Whilst this report relates to our 2021 financial statements it is important to note the impact of the Covid-19 pandemic on our financial security and ability to meet our objectives. The full financial effects of this will not be known for some time. Our charity shop reopened and trading income was increased over 2020. The closure due to Covid-19 gave the opportunity to brighten up the exterior and interior of the shop, and make a start on getting a system implemented whereby gift aid can be claimed on shop sales.

The hard work of our colleagues and volunteers is extremely appreciated by the trustees, and by our animals who ultimately benefit greatly from the care and love given to them.

The table below shows Total Re-Homed animals during 2020 and 2021:

Species	2020	2021
Cats	452	441
Dogs	6	8
Rabbits	1	4

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves at the year end were £430,165 (2020: £266,317). The trustees view this level as necessary for the charity to continue fulfilling its objectives should any income generating activities be temporarily curtailed, and the unpredictability of some income streams. The charity would not wish for the reserves to fall below £120,000 which is approximately six months of running costs. The policy of the charity is to also continue to build the reserves so that they are available to further develop the objects of the charity when required.

c. Financial position

The Statement of Financial Activities shows a surplus for the year of £163,848 (2020: Deficit of £19,638). Reserves stand at £430,165 (2020: £266,317).

d. Principal risks and uncertainties

The Board have assessed the major risks to which the charity is exposed in particular those relating to the operation and finance of the charity. Although we are satisfied that systems are in place to mitigate the charity's exposure to major risk, financial controls are constantly reviewed and improvements have been made during 2021.

The Trustees are aware of the continuing potential economic and social effects of Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is being seen. The charity will continue to seek to mitigate the risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

Structure, governance and management

a. Constitution

Croydon Animal Samaritans is a registered charity, number 1067498, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CROYDON ANIMAL SAMARITANS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 December 2022 and signed on their behalf by:



Ivan House
Trustee

CROYDON ANIMAL SAMARITANS

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the Trustees of Croydon Animal Samaritans ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 17 December 2022

Ian Rowe ACA
13 Wallace Crescent,
Carshalton,
SM5 3SU

CROYDON ANIMAL SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	275,133	275,133	98,742
Charitable activities	4	54,922	54,922	36,206
Other trading activities	5	31,439	31,439	24,684
Investments	6	6,023	6,023	1,083
Other income	7	25,298	25,298	13,775
Total income		392,815	392,815	174,490
Expenditure on:				
Raising funds	8	11,724	11,724	4,233
Charitable activities	9	217,243	217,243	189,895
Total expenditure		228,967	228,967	194,128
Net movement in funds		163,848	163,848	(19,638)
Reconciliation of funds:				
Total funds brought forward		266,317	266,317	285,955
Net movement in funds		163,848	163,848	(19,638)
Total funds carried forward		430,165	430,165	266,317

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	8,527	9,484
		<u>8,527</u>	<u>9,484</u>
Current assets			
Cash at bank and in hand		429,424	270,684
		<u>429,424</u>	<u>277,232</u>
Creditors: amounts falling due within one year	14	(7,786)	(13,851)
		<u>421,638</u>	<u>256,833</u>
Net current assets		421,638	256,833
Total assets less current liabilities		430,165	266,317
Total net assets		<u>430,165</u>	<u>266,317</u>
Charity funds			
Unrestricted funds	15	430,165	266,317
Total funds		<u>430,165</u>	<u>266,317</u>

The financial statements were approved and authorised for issue by the Trustees on 17 December 2022 and signed on their behalf by:



Ivan House
Trustee

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Croydon Animal Samaritans is a registered charity. The registered number of the charity is 1067498 and its principal address is 236 Pampisford Road, South Croydon, CR2 6DB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Croydon Animal Samaritans meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 13%	reducing balance
Office equipment	- 20%	straight line

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	74,284	74,284	27,712
Legacies	200,849	200,849	71,030
	<u>275,133</u>	<u>275,133</u>	<u>98,742</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from charitable activities - Animal welfare and rehoming	<u>54,922</u>	<u>54,922</u>	<u>36,206</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Shop income	<u>31,439</u>	<u>31,439</u>	<u>24,684</u>

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Rent income	6,000	6,000	850
Interest received	23	23	233
	<u>6,023</u>	<u>6,023</u>	<u>1,083</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Other income	16,532	16,532	8,055
Gift aid	8,766	8,766	5,720
	<u>25,298</u>	<u>25,298</u>	<u>13,775</u>

Other income includes grant income of £14,860 (2020: £nil).

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Fund raising service	<u>987</u>	<u>987</u>	<u>216</u>

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Shop rates	409	409	501
Shop utilities	1,217	1,217	1,329
Till rental, services and depreciation	1,402	1,402	231
Commercial waste removal	531	531	-
Shop expenses	7,178	7,178	906
Shop Assistant	-	-	1,050
	<u>10,737</u>	<u>10,737</u>	<u>4,017</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Animal welfare and rehoming	<u>217,243</u>	<u>217,243</u>	<u>189,895</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Animal welfare and rehoming	<u>213,699</u>	<u>3,544</u>	<u>217,243</u>	<u>189,895</u>

11. Support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Insurance	846	846	348
Repairs and maintenance	1,107	1,107	4,540
Depreciation	1,191	1,191	1,375
Computer expenses	90	90	-
Accountancy	-	-	2,995
Sundry expenses	310	310	1,042
	<u>3,544</u>	<u>3,544</u>	<u>10,300</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £nil).

During the year ended 31 December 2021, expenses totalling £34,660 (2020 - £45,141) were reimbursed to five trustees relating to fostering and shop expenses.

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2021	12,501	686	13,187
Additions	-	464	464
At 31 December 2021	<u>12,501</u>	<u>1,150</u>	<u>13,651</u>
Depreciation			
At 1 January 2021	3,566	137	3,703
Charge for the year	1,191	230	1,421
At 31 December 2021	<u>4,757</u>	<u>367</u>	<u>5,124</u>
Net Book Value			
At 31 December 2021	<u>7,744</u>	<u>783</u>	<u>8,527</u>
At 31 December 2020	<u>8,935</u>	<u>549</u>	<u>9,484</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>7,786</u>	<u>13,851</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u>266,317</u>	<u>392,815</u>	<u>(228,967)</u>	<u>430,165</u>

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds - all funds	<u>285,955</u>	<u>174,490</u>	<u>(194,128)</u>	<u>266,317</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,527	8,527
Current assets	429,424	429,424
Creditors: amounts falling due within one year	(7,786)	(7,786)
	<u>430,165</u>	<u>266,317</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	9,484	9,484
Current assets	270,684	270,684
Creditors: amounts falling due within one year	(13,851)	(13,851)
	<u>266,317</u>	<u>266,317</u>

CROYDON ANIMAL SAMARITANS

England & Wales - Charity number 1067498

Accounts

CROYDON ANIMAL SAMARITANS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CROYDON ANIMAL SAMARITANS

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

CROYDON ANIMAL SAMARITANS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Barbara Allen Anna Nikolic, Chair John Moore, Secretary Jean Frazer Karen Caterer-Stentifold Ivan House, Treasurer (appointed 13 September 2020)
Charity registered number	1067498
Principal office	236 Pampisford Road South Croydon CR2 6DB

CROYDON ANIMAL SAMARITANS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the Croydon Animal Samaritans for the year 1 January 2020 to 31 December 2020.

Objectives and activities

a. Policies and objectives

The primary objective of the Croydon Animal Samaritans (CAS) is to relieve the suffering of animals. The mission of CAS is to help in as many animals as can be properly cared for, restore them to health and, where possible, find them good new homes or provide sanctuary and safety for life.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The financial year ended 31 December 2020 continued to show why this charity is so important in the community in which it serves. Our members and supporters showed how much the charity means to them through their generosity in terms of donations, gifts, legacies and event participation. They continue to challenge us to ensure the charities longevity and progression.

Preserving the financial security of the charity remains one of our main priorities alongside relieving the suffering of animals. Significant financial support continues to come from generous benefactors who recognise CAS in their wills. Whilst these legacies are gratefully received, they are also unpredictable in nature. Therefore, the management team and trustees continue to focus on generating income in other ways and carefully managing costs to ensure CAS can continue to offer haven for animals in the long term.

Our activities were constantly reviewed against those priorities of animal welfare and financial security. A more focused approach on fund raising led the charity to increase use of social media and increase the volume of grant applications, both of which have laid solid foundations for the future. As a result of these efforts and others, income derived from sales of goods and fundraising was up on 2019.

Achievements and performance

Whilst this report relates to our 2020 financial statements it is important to note the impact of the Covid-19 pandemic on our financial security and ability to meet our objectives. The full financial effects of this will not be known for some time, but with our charity shop closed trading income was greatly lower in 2020. However the closure was taken as an opportunity to brighten up the exterior and interior of the shop, and make a start on getting a system implemented whereby gift aid can be claimed on shop sales.

The hard work of our colleagues and volunteers is extremely appreciated by the trustees, and by our animals who ultimately benefit greatly from the care and love given to them.

The table below shows Total Re-Homed animals during 2020 and first half of 2021:

Species	2020	2021
Cats	443	212
Dogs	4	5
Rabbits	1	2

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves at the year end were £266,317 (2019: £285,955). The trustees view this level as necessary for the charity to continue fulfilling its objectives should any income generating activities be temporarily curtailed, and the unpredictability of some income streams. The charity would not wish for the reserves to fall below £100,000 which is approximately six months of running costs. The policy of the charity is to also continue to build the reserves so that they are available to further develop the objects of the charity when required.

c. Financial position

The Statement of Financial Activities shows a deficit for the year of £19,638 (2019: Deficit of £53,046). Reserves stand at £266,317 (2019: £285,955).

d. Principal risks and uncertainties

The Board have assessed the major risks to which the charity is exposed in particular those relating to the operation and finance of the charity. Although we are satisfied that systems are in place to mitigate the charity's exposure to major risk, financial controls are constantly reviewed and improvements have been made during 2020.

The Trustees are aware of the potential economic and social effects of Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is being seen. The charity will continue to seek to mitigate the risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

Structure, governance and management

a. Constitution

Croydon Animal Samaritans is a registered charity, number 1067498, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CROYDON ANIMAL SAMARITANS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8 June 2022 and signed on their behalf by:



Ivan House
Trustee

CROYDON ANIMAL SAMARITANS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Croydon Animal Samaritans ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.


I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 8 June 2022

Ian Rowe ACA
13 Wallace Crescent,
Carshalton,
SM5 3SU

CROYDON ANIMAL SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	SM5 3SU. 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	98,742	98,742	79,150
Charitable activities	4	36,206	36,206	19,843
Other trading activities	5	24,684	24,684	39,027
Investments	6	1,083	1,083	4,014
Other income	7	13,775	13,775	17,722
Total income		174,490	174,490	159,756
Expenditure on:				
Raising funds	8	4,233	4,233	6,644
Charitable activities	9	189,895	189,895	206,158
Total expenditure		194,128	194,128	212,802
Net movement in funds		(19,638)	(19,638)	(53,046)
Reconciliation of funds:				
Total funds brought forward		285,955	285,955	339,001
Net movement in funds		(19,638)	(19,638)	(53,046)
Total funds carried forward		266,317	266,317	285,955

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

CROYDON ANIMAL SAMARITANS

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	9,484	8,723
		<u>9,484</u>	<u>8,723</u>
Current assets			
Cash at bank and in hand		270,684	277,232
		<u>270,684</u>	<u>277,232</u>
Creditors: amounts falling due within one year	14	(13,851)	-
		<u>256,833</u>	<u>277,232</u>
Net current assets		256,833	277,232
Total assets less current liabilities		266,317	285,955
Net assets excluding pension asset		266,317	285,955
Total net assets		<u>266,317</u>	<u>285,955</u>
Charity funds			
Unrestricted funds	15	266,317	285,955
Total funds		<u>266,317</u>	<u>285,955</u>

The financial statements were approved and authorised for issue by the Trustees on **8 June 2022** and signed on their behalf by:



Ivan House
Trustee

The notes on pages 8 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. General information

Croydon Animal Samaritans is a registered charity. The registered number of the charity is 1067498 and its principal address is 236 Pampisford Road, South Croydon, CR2 6DB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Croydon Animal Samaritans meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 13%	reducing balance
Office equipment	- 20%	straight line

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CROYDON ANIMAL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	27,712	27,712	49,902
Legacies	71,030	71,030	29,248
	<u>98,742</u>	<u>98,742</u>	<u>79,150</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Income from charitable activities - Animal welfare and rehoming	<u>36,206</u>	<u>36,206</u>	<u>19,843</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Shop income	<u>24,684</u>	<u>24,684</u>	<u>39,027</u>

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Rent income	850	850	3,400
Interest received	233	233	614
	<u>1,083</u>	<u>1,083</u>	<u>4,014</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Other income	8,055	8,055	564
Gift aid	5,720	5,720	17,158
	<u>13,775</u>	<u>13,775</u>	<u>17,722</u>

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Fund raising service	<u>216</u>	<u>216</u>	<u>241</u>

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Shop rates	501	501	178
Shop utilities	1,329	1,329	1,183
Till rental, services and depreciation	231	231	-
Parking permits	-	-	312
Commercial waste removal	-	-	1,581
Shop expenses	906	906	-
Shop Assistant	1,050	1,050	3,149
	<u>4,017</u>	<u>4,017</u>	<u>6,403</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Animal welfare and rehoming	<u>189,895</u>	<u>189,895</u>	<u>206,158</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Animal welfare and rehoming	<u>179,595</u>	<u>10,300</u>	<u>189,895</u>	<u>206,158</u>

11. Support costs

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Insurance	348	348	1,577
Repairs and maintenance	4,540	4,540	443
Depreciation	1,375	1,375	849
Computer expenses	-	-	90
Accountancy	2,995	2,995	2,879
Sundry expenses	1,042	1,042	2,960
	<u>10,300</u>	<u>10,300</u>	<u>8,798</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL-).

During the year ended 31 December 2020, expenses totalling £45,141 were reimbursed to six trustees relating to fostering and shop expenses. (2019 - £NIL).

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2020	10,914	-	10,914
Additions	1,587	686	2,273
At 31 December 2020	12,501	686	13,187
Depreciation			
At 1 January 2020	2,191	-	2,191
Charge for the year	1,375	137	1,512
At 31 December 2020	3,566	137	3,703
Net Book Value			
At 31 December 2020	<u>8,935</u>	<u>549</u>	<u>9,484</u>
At 31 December 2019	<u>8,723</u>	=	<u>8,723</u>

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	13,851	-

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds - all funds	285,955	174,490	(194,128)	266,317

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted funds				
General Funds - all funds	339,001	159,756	(212,802)	285,955

CROYDON ANIMAL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	9,484	9,484
Current assets	270,684	270,684
Creditors: amounts falling due within one year	(13,851)	(13,851)
	<u>266,317</u>	<u>266,317</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	8,723	8,723
Current assets	277,232	277,232
	<u>285,955</u>	<u>285,955</u>