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**CROYDON ANIMAL SAMARITANS**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## CROYDON ANIMAL SAMARITANS

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## CROYDON ANIMAL SAMARITANS

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

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

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## CROYDON ANIMAL SAMARITANS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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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**

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**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.

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## CROYDON ANIMAL SAMARITANS

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

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#### Statement of Trustees' responsibilities

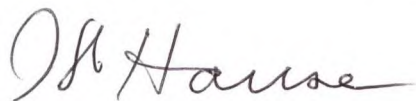
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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<sup>th</sup> January 2024 and signed on their behalf by:



Ivan House  
Trustee



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## CROYDON ANIMAL SAMARITANS

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

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#### 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: 8<sup>th</sup> 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 £
<b>Income from:</b>				
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
<b>Total income</b>		<b>245,426</b>	<b>245,426</b>	<b>392,815</b>
<b>Expenditure on:</b>				
Raising funds	8	14,032	14,032	11,724
Charitable activities	9	161,170	161,170	217,243
<b>Total expenditure</b>		<b>175,202</b>	<b>175,202</b>	<b>228,967</b>
<b>Net movement in funds</b>		<b>70,224</b>	<b>70,224</b>	<b>163,848</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		430,165	430,165	266,317
Net movement in funds		70,224	70,224	163,848
<b>Total funds carried forward</b>		<b>500,389</b>	<b>500,389</b>	<b>430,165</b>

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 £
<b>Fixed assets</b>			
Tangible assets	13	8,444	8,527
		<u>8,444</u>	<u>8,527</u>
<b>Current assets</b>			
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>-</u>	<u>(7,786)</u>
<b>Net current assets</b>		<b>491,945</b>	<b>421,638</b>
<b>Total assets less current liabilities</b>		<b>500,389</b>	<b>430,165</b>
<b>Total net assets</b>		<b><u>500,389</u></b>	<b><u>430,165</u></b>
<b>Charity funds</b>			
Unrestricted funds	15	500,389	430,165
		<u>500,389</u>	<u>430,165</u>
<b>Total funds</b>		<b><u>500,389</u></b>	<b><u>430,165</u></b>

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**

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**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**

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**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.

**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**

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

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CROYDON ANIMAL SAMARITANS

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

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4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

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

6. Investment income

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

# 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 £	Total funds 2021 £
Other income	2,913	<b>2,913</b>	16,532
Gift aid	(13,318)	<b>(13,318)</b>	8,766
	<u>(10,405)</u>	<u><b>(10,405)</b></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 £	Total funds 2021 £
Fund raising service	<u>216</u>	<u><b>216</b></u>	<u>987</u>

#### Fundraising trading expenses

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



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CROYDON ANIMAL SAMARITANS

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

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**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 £
<b>Cost or valuation</b>			
At 1 January 2022	12,501	1,150	13,651
Additions	666	730	1,396
At 31 December 2022	<u>13,167</u>	<u>1,880</u>	<u>15,047</u>
<b>Depreciation</b>			
At 1 January 2022	4,757	367	5,124
Charge for the year	1,103	376	1,479
At 31 December 2022	<u>5,860</u>	<u>743</u>	<u>6,603</u>
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>

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**CROYDON ANIMAL SAMARITANS**

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

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

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

**15. Statement of funds**

**Statement of funds - current year**

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

**Statement of funds - prior year**

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

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**CROYDON ANIMAL SAMARITANS**

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

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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

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

**Analysis of net assets between funds - prior period**

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

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**CROYDON ANIMAL SAMARITANS**

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

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