

HUMANE EDUCATION SOCIETY

England & Wales · Charity number 1159571

Details

Other names	THE ANIMAL SANCTUARY, WILMSLOW
Status	Registered
Legal form	CIO
Registered	2014-12-10
Register	View on the Charity Commission register

Contact

Address	The Animal Sanctuary Newgate Wilmslow Cheshire SK9 5LN
Phone	01625520802
Email	emailus@heswilmslow.co.uk
Website	http://heswilmslow.co.uk/

Activities

Objects: 1. TO PROMOTE THE EDUCATION OF YOUNG PEOPLE AND ADULTS IN THE HUMANE PRINCIPLES AND RIGHT TREATMENT OF ALL LIVING CREATURES; AND2. TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY TAKING INTO ITS ANIMAL SANCTUARY ANIMALS THAT NEED CARE AND ATTENTION DUE TO SICKNESS, MALTREATMENT OR POOR CIRCUMSTANCES, AND TREATING AND CARING FOR THEM UNTIL THEY CAN BE FOUND HOMES.

Activities: Provides sanctuary for unwanted animals and aims to educate people in their care for animals

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester
- Manchester City
- Stockport
- Tameside
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£246,016	£280,265	-	-
2023-12-31	£151,191	£259,800	-	-
2022-12-31	£265,661	£230,310	-	-
2021-12-31	£312,202	£200,755	-	-
2020-12-31	£210,052	£214,079	-	-

Trustees

Name	Role	Appointed
Colin Leonard Barton	Chair	2014-12-10
Carole Brown		2016-10-20
Dr Celia Joanna Reed		2014-12-10
Elaine van der Zeil		2021-10-27
Karen Vaughan Aarons		2023-08-11
Maureen Anne Stynes		2023-08-11

HUMANE EDUCATION SOCIETY

England & Wales - Charity number 1159571

Accounts

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended
31 December 2024

THE HUMANE EDUCATION SOCIETY

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THE HUMANE EDUCATION SOCIETY

TRUSTEES AND ADVISERS

TRUSTEES

Mr C Barton
Dr C Reed
Mrs E Van der Zeil
Mrs C Brown
Mrs K Aarons
Mrs M Stynes

CHARITY NUMBER

1159571

REGISTERED OFFICE

The Animal Sanctuary
Newgate
Wilmslow
Cheshire
SK9 5LN

BANKERS

NatWest plc
4 Grove Street
Wilmslow
Cheshire
SK9 1EJ

FINANCIAL ADVISER

Jordan Edwards
Swiftsure Wealth Management
1, Church Hill
Knutsford
Cheshire
WA16 6DH

Paul Gold
Head of Private Clients
Swiftsure Wealth Management
1, Church Hill
Knutsford
Cheshire
WA16 6DH

INDEPENDENT EXAMINER

Mr A Pannell ACA CTA
8, Arlington Crescent
Wilmslow
Cheshire
SK9 6BJ

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2024 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, and 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 1st January 2015).

STRUCTURE, GOVERNANCE AND ADMINISTRATION

The charity is a Charitable Incorporated Organisation (CIO) with a constitution and was registered with the Charities Commission in December 2014.

The Board of Trustees is responsible for the day-to-day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held on Wednesday 23rd October 2024, and at this meeting Mrs Elaine van der Zeil was re-elected to the Board of Trustees, and the resignation of Mrs Alexandra Brenninkmeijer was announced. Mr Colin Barton (Chair of the Board of Trustees) informed the members that although Mrs Brenninkmeijer had resigned as a Trustee she would continue to act as the charity's treasurer.

The Trustees have identified the major risks to which the CIO is exposed and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness, maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
(continued)**

FINANCIAL REVIEW

A summary of the year's results can be found on page 9 of this document.

Income

During 2024 income from charitable activities was £246,016 compared to £151,191 in 2023. During 2024 we received around £100,000 in legacies, compared to only £5,000 in 2023. However, donations in 2024 were even lower than the previous year and under 40% of the average of 2019-2022. We were unsurprised when donations fell in 2023 as there was a marked rise in inflation and the cost of living but had hoped that as inflation fell steadily during 2024 charitable giving would pick up. This was not the case for us.

During 2024 we held several successful fundraising events on site. Our Easter Event was a great success, raising £1,025 and was followed by the Fun Day which raised £2,567. With the Afternoon Tea, plant Sale and a very successful Artisan Market in November raising well over £4,000 between them we had a successful fundraising year, especially since one of the Trustees matched all our fundraising profits. Sales on eBay continued to be robust, raising over £6,000 due to the tireless efforts of a few dedicated volunteers.

We would like to thank all those who remembered us in their wills, in particular: Mr B Lovatt (£52,000) Lynda Muir (£40,000), Shirley Ward (£5,000), Joan Sawyer (£3,500) and Mrs F Williams (£1,000)

Expenditure

Total expenditure in 2024 was £280,265 compared to £259,800 in 2023. The increased expenditure was primarily due to increases in wage costs, farriers' and vets' fees and repairs and maintenance. Some costs showed relatively small increases while some actually fell, a testament to the tireless efforts of the staff and trustees to keep the cost of running the Sanctuary to a minimum.

ACHIEVEMENTS

Throughout 2024 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. The major achievements of 2024 were:

1. Upgrading the chicken accommodation and Gilbert's arc,
2. Replacement of windows in the Queen and Kitten Unit and the Rabbit Ranch,
3. Starting to plan for the renovation of the buildings in the compound, and
4. Continuing to provide high standards of animal care and to rehome animals brought into the Sanctuary.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
(continued)**

1. The Chickens and Gilbert

Two factors influenced the need to upgrade the chicken accommodation before tackling the rest of the compound, namely the state of the flooring in the existing hen barn and the on-going outbreaks of avian flu and Defra regulations regarding the housing of domestic fowl. The floor in the hen area was gradually become weaker and staff and volunteers could feel it sag as they walked over it. It was only a matter of time before it became a serious hazard. A purpose-built wooden hen barn was purchased and erected in the paddock that had previously been occupied by Bella Pig. A wooden roof was put over the barn to provide staff and volunteers with shelter when cleaning out the chickens, and the mesh caging (impervious to wild birds) was moved into the field close to it. When the hens are allowed to run free, they have access to the paddock, when there is an outbreak of avian flu they can be carried by the staff into the caged area.

A similar roof was built over Gilbert's arc to provide shelter for him and staff/volunteers from both sun and rain. It also helps to prevent the area in front of his arc from becoming muddy and churned up.

2. Window replacements

The wooden windows in both the Queen and Kitten Unit and the Rabbit Ranch were becoming quite rotten and leaky due to the ages of the buildings, so these were replaced with UPVC ones.

3. Renovation of the Compound Buildings

During the course of 2024 the staff held meetings to discuss plans for renovation of the buildings in the compound. This work was necessary as there was no water in any of the buildings which makes animal care much more difficult, the roof of the Isolation Unit was leaking despite several attempts by the Monday Men to fix it, the guinea pig accommodation was no longer fit for purpose and the flooring in some parts was becoming dangerous. The approach taken was to design the ultimate facility and then, once quotes etc had been received, scale back as necessary. Plans were sketched out by the staff and shared with the trustees, and gradually a design for a series of buildings that would be flexible enough to adapt to changing needs, included plenty of storage and had mains water began to emerge. It was anticipated that the final plans would be ready in early 2025, and that construction would at least start during that year

4. Animal Care and Rehoming

Rehoming figures for 2024 are shown below:

Animal	Admitted	Returned	Rehomed
Cat/Kitten	193	4	123
Rabbit	2	1	2
Guinea Pig	4	0	5
Equine	0	0	0
Other	6	0	4

During 2024 a number of cats which we had been struggling to rehome were made site cats, while a number of site cats found their forever homes and left the Sanctuary. Site cat Jinxie had to be put to sleep, as did Estelle chicken and Paloma duck died.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
(continued)**

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law 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 financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

On behalf of the Trustees:



Colin Barton

(Chair of Trustees)

12th October 2025
Date

THE HUMANE EDUCATION SOCIETY

THE HUMANE EDUCATION SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024
INDEPENDENT REVIEWER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted / Total Funds 2024 £	Unrestricted/ Total Funds 2023 £
Income from			
Donations and legacies :			at an audit
Legacies		101,235	5,000
Subscriptions and donations		136,787	140,751
Investments (bank interest)		7,994	5,440
Total Income		246,016	151,191
Expenditure on :			
Charitable Activities	2	280,265	259,800
Total Expenditure		280,265	259,800
Net Income/(expenditure) on charitable activities		(34,249)	(108,609)
Net gains (losses) on Portfolio Investment	5	(3,950)	8,828
Total Net Income/(expenditure) for the year		(38,199)	(99,781)
Reconciliation of Funds			
Total funds Brought forward		1,105,190	1,204,971
Total Funds Carried Forward		1,066,991	1,105,190

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The notes on pages 12-19 form part of these financial statements

Mr A Pannell ACA CTA

A. Pannell

Date

25/8/25

THE HUMANE EDUCATION SOCIETY

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note s	2024 £	2023 £
Fixed Assets			
Tangible Assets	4	290,458	321,716
Investments	5	375,804	379,754
Total Fixed Assets		<u>666,262</u>	<u>701,470</u>
 Debtors	6	17,605	10,480
Cash at bank and in hand		391,339	404,886
Total current Assets		<u>408,944</u>	<u>415,366</u>
 Creditors amounts falling due within one year	7	(8,215)	(11,646)
Net Current Assets		<u>400,729</u>	<u>403,720</u>
 Total Net Assets		<u>1,066,991</u>	<u>1,105,190</u>
 The Funds of the Charity			
Unrestricted Funds	9	<u>1,066,991</u>	<u>1,105,190</u>

The notes on pages 12-19 form part of these financial statements

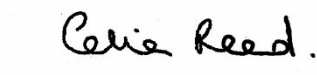
THE HUMANE EDUCATION SOCIETY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	10	<u>(15,565)</u>	<u>(59,388)</u>
Cash flows from Investing Activities			
Interest Income		7,994	5,440
Purchase of Tangible Fixed Assets		(5,976)	(61,918)
Net Cash used in investing activities		<u>2,018</u>	<u>(56,478)</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		<u>(13,547)</u>	<u>(115,866)</u>
Cash and cash equivalents at the beginning of the reporting period		404,886	520,752
Cash and cash equivalents at the end of the reporting period	11	<u><u>391,339</u></u>	<u><u>404,886</u></u>

Approved on behalf of the Trustees


Colin Barton
(Chair of Trustees)


Celia Reed
(Trustee)

12th October 2025

Date

22/10/25

Date

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

1.3 Investment income

Interest on funds 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 bank.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2.CHARITABLE ACTIVITIES

	31 Dec 2024	31 Dec 2023
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	20,046	19,604
Blacksmith and veterinary fees	46,571	43,354
Salaries and NIC	135,786	124,040
Motor vehicle and travelling expenses	1,928	2,200
Rent, rates and water	1,159	1,273
Heating and lighting	10,224	10,684
Telephone	638	1,610
Insurance	4,660	3,871
Printing, postage and stationery	1,046	1,001
Bank and streamline charges	450	302
Advertising (fundraising)	5,441	6,095
Repairs and renewals	10,916	7,082
Sundry expenses	2,669	739
Depreciation	37,234	36,366
Loss on disposal of fixed assets	0	399
Accounting and other professional fees	1,497	1,180
	£280,265	£259,800

3. STAFF COSTS

Salaries	126,707	116,654
National Insurance	6,214	4,822
Employer's pension contribution	2,865	2,564
	£135,786	£124,040

The average headcount of employees during the year was 5 (2023: 5)

The Trustees received no remuneration during the year (2023 : £0) and did not receive any expenses during the year (2023: £0)

No employee earned in excess of £60,000 in the current or previous year.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2024	629,285	37,170	30,491	35,028	731,974
Additions	0	0	2,043	3,933	5,976
Disposals	0	0	0	0	0
At 31 December 2024	<u>629,285</u>	<u>37,170</u>	<u>32,534</u>	<u>38,961</u>	<u>737,950</u>
Depreciation					
At 1 January 2024	329,271	33,325	16,770	30,892	410,258
Charge in year	30,002	961	3,151	3,120	37,234
Disposals	0	0	0	0	0
At 31 December 2024	<u>359,273</u>	<u>34,286</u>	<u>19,921</u>	<u>34,012</u>	<u>447,492</u>
Net Book Value					
At 31 December 2024	<u>270,012</u>	<u>2,884</u>	<u>12,613</u>	<u>4,949</u>	<u>290,458</u>
At 31 December 2023	<u>300,014</u>	<u>3,845</u>	<u>13,721</u>	<u>4,136</u>	<u>321,716</u>

THE HUMANE EDUCATION SOCIETY

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2024 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

	2024	2023
6. DEBTORS		
Prepayments and accrued income	15,211	8,579
Other debtors	2,394	1,901
	£17,605	£10,480

7. CREDITORS: Amounts falling due within one year

Trade creditors	5,627	6,129
Accruals and deferred income	2,588	5,517
	£8,215	£11,646

8. RELATED PARTY TRANSACTIONS

Aggregate donations by the trustees to the charity:

2024	2023
£19,354	£18,985

There are no outstanding balances with related parties as at 31 December 2024 (2023: £nil).

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2024 £	Income £	Expenditur e £	Investmen t Gain £	Funds 31 Dec 2024 £
Unrestricted funds	1,105,190	246,016	280,265	-3,950	1,066,991

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

**10. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net movement in funds	(38,199)	(99,781)
Adjustments for :		
Depreciation charge	37,234	36,366
Loss on disposal of assets	0	399
(Gain)/loss in Valuation of Investment	3,950	(8,828)
Interest Income	(7,994)	(5,440)
(Increase)/decrease in Debtors	(7,125)	15,476
Increase/(decrease) in Creditors	(3,431)	2,420
Net Cash provided by operating activities	(15,565)	(59,388)

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	391,339	404,886
Total cash and cash equivalents	391,339	404,886

The following pages do not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

**REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Income		
Legacies received/receivable	101,235	5,000
Subscriptions and donations	136,787	140,751
Interest on bank deposit accounts	7,994	5,440
	246,016	151,191
 Deduct Expenditure (see separate schedule)	 280,265	 259,800
 Excess of Income over Expenditure for the year	 (34,249))	 (108,609))
Change in value of portfolio investment	(3,950)	8,828
	(38,199))	8,828
Net Income/(expenditure) for the year	(38,199))	(99,781))

This page does not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

**EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2024	2023	2023
	£	£	£	£
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small animals	20,046		19,604	
Blacksmith and veterinary fees	46,571		43,354	
Wages, salaries and Social Security contributions	135,786		124,040	
		202,403		186,998
Motor vehicle and travelling expenses	1,928		2,200	
Rent, rates and water	1,159		1,273	
Heating and lighting	10,224		10,684	
Telephone	638		1,610	
Insurance	4,660		3,871	
Printing, postage and stationery	1,046		1,001	
Sundry expenses	2,669		739	
Advertising (fundraising)	5,441		6,095	
Repairs and renewals	10,916		7,082	
		38,681		34,555
Bank and Streamline Charges	450		302	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	1,438		1,121	
-Other professional fees	59		59	
		1,947		1,482
Depreciation				
-Buildings	30,002		28,218	
-Motor vehicles & trailers	961		1,282	
-Animal welfare equipment	3,151		3,049	
-Furniture & office equipment	3,120		3,817	
-Loss on disposal of Fixed Assets	0		399	
		37,234		36,765
Total Expenditure		<u>280,265</u>		<u>259,800</u>

This page does not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

Approved on behalf of the Trustees


Colin Barton

(Chair of Trustees)

12th October 2025
Date

Celia Reed

(Trustee)

Date 22/10/25

Celia Reed.

HUMANE EDUCATION SOCIETY

England & Wales - Charity number 1159571

Accounts

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended
31 December 2023

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THE HUMANE EDUCATION SOCIETY

TRUSTEES AND ADVISERS

TRUSTEES

Mr C Barton
Dr C Reed
Mrs A Brenninkmeijer
Mrs E Van der Zeil
Mrs C Brown
Mrs K Aarons
Mrs M Stynes

CHARITY NUMBER

1159571

REGISTERED OFFICE

The Animal Sanctuary
Newgate
Wilmslow
Cheshire
SK9 5LN

BANKERS

NatWest plc
4 Grove Street
Wilmslow
Cheshire
SK9 1EJ

FINANCIAL ADVISER

Justin Heap
Swiftsure Wealth Management
1, Church Hill
Knutsford
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WA16 6DH

Paul Gold
Head of Private Clients
Swiftsure Wealth Management
1, Church Hill
Knutsford
Cheshire
WA16 6DH

INDEPENDENT EXAMINER

Mr A Pannell ACA CTA
8, Arlington Crescent
Wilmslow
Cheshire
SK9 6BJ

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2023 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, and 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 1st January 2015).

STRUCTURE, GOVERNANCE AND ADMINISTRATION

The charity is a Charitable Incorporated Organisation (CIO) with a constitution and was registered with the Charities Commission in December 2014.

The Board of Trustees is responsible for the day-to-day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held on Wednesday 11th October 2023, and at this meeting Mr Colin Barton and Dr Celia Reed were re-elected to the Board of Trustees, and the decision of the Trustees to add Mrs Karen Aarons and Mrs Maureen Stynes to the Board was ratified.

The Trustees have identified the major risks to which the CIO is exposed and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness, maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for secondary school pupils, college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
(continued)**

FINANCIAL REVIEW

A summary of the year's results can be found on page 9 of this document.

Income

During 2023 income from charitable activities was £151,191 compared to £265,661 in 2022. During 2022 we received several legacies resulting in higher than usual income, however £151,191 is the charity's lowest income in 7 years. This was primarily due to a drop in donations and receiving only one relatively small legacy. During 2022 inflation rose to above 10%, and households faced increases in housing, energy, fuel and food costs. With families having less disposable income it is no surprise that we saw a fall in donations during 2023. Hopefully as inflation and the cost of living falls, we will see a return to charitable giving.

During 2023 we held several successful fundraising events on site. Our first Easter Event since the pandemic was a great success, raising £1,320 and was followed by the Fun Day which raised £2,500. An unexpected bonus of refurbishing the horse barn is that it now provides a large, dry space for stalls, games etc. Our supporters are becoming confident that bad weather will not detract from the fun of our events and the poor weather during the Fun Day did not affect the takings as much as the previous year. With the Plant Sale, Afternoon Tea and Gilbert's Christmas Shop raising well over £4,000 between them we had a successful fundraising year, especially since one of the Trustees matched all our fundraising profits. Sales on eBay continued to be robust, raising nearly £7,000 due to the tireless efforts of a few dedicated volunteers.

We would like to thank all those who remembered us in their wills, in particular: Robin Plevin (£5,000)

Expenditure

Total expenditure in 2023 was £259,800 compared to £230,310 in 2022. Nearly every aspect of running the Sanctuary saw increased costs in 2023, with feeding and care of the animals, farrier's and vet's fees, and heating and electricity showing the greatest percentage increases. This rise was to be expected given the financial climate, but the result was a shortfall of £100,000 and erosion of the charity's reserves.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
(continued)**

ACHIEVEMENTS

Throughout 2023 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. The major achievements of 2023 were:

1. Upgrading of the accommodation in the Cat Barn,
2. Creation of an 'animal free' kitchen area for the staff, and
3. Continuing to provide high standards of animal care and to rehome animals brought into the Sanctuary.

1. The Cat Barn

During the development of a strategic plan during 2022 the Trustees recognised that the Cat Barn, although perfectly functional, was no longer providing the high standard of animal accommodation they require. The windows were single glazed and rather draughty, there was no insulation, and the roof occasionally leaked down one end so that some of the pens could not be used. To remedy this situation the entire building was clad with dark green box profile metal sheeting, and insulation was installed between the metal sheeting and the old walls. The windows were all replaced with double glazed UPVC ones, and a new roof was placed above the old one. This approach of enclosing the old building with the new one meant that cats could continue to be housed during the building works. Skylights were also installed in the roof. The result is warm, dry and well-lit accommodation for the cats awaiting adoption.

2. Staff Kitchen

Within the Cat Barn is a staff area with comfortable seating that is used not only by the staff, but also by the resident 'site' cats and any chickens that might wander in through the cat flaps. This arrangement is appreciated by both the staff and the cats, but the only food preparation area was also open to the felines. During 2023 a small, previously underused room with a sink was turned into a kitchen with cupboards donated by one of the Trustees, a fridge and a microwave. The staff are now able to prepare food and drinks without the assistance of the site cats!

3. Animal Care and Rehoming

Rehoming figures for 2023 are shown below:

Animal	Admitted	Returned	Rehomed
Cat/Kitten	122	2	128
Rabbit	6	0	4
Guinea Pig	5	0	3
Equine	2	0	0
Other	5	0	0

During 2023 we took on two new equines, Susie (a lovely grey Connemara pony) and Rosie (a donkey that used to belong to one of our trustees, Lin Dutton). We lost several site cats (Mittens, Stan and Victor) as well as our pig Bella.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
(continued)**

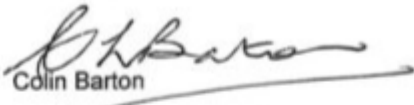
STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law 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 financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

On behalf of the Trustees:


Colin Barton
(Chair of Trustees)

Date

...23/10/2024...

**INDEPENDENT REVIEWER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts for the year ended 31 December 2023, which are set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr A Pannell ACA CTA



Date

8/9/24

THE HUMANE EDUCATION SOCIETY

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

	Notes	Unrestricted/ Total Funds 2023 £	Unrestricted/ Total Funds 2022 £
Income from			
Donations and legacies :			
Legacies		5,000	103,373
Subscriptions and donations		140,751	160,268
Investments (bank interest)		5,440	2,020
Total Income		<u>151,191</u>	<u>265,661</u>
Expenditure on :			
Charitable Activities	2	259,800	230,310
Total Expenditure		<u>259,800</u>	<u>230,310</u>
Net Income/(expenditure) on charitable activities		<u>(108,609)</u>	<u>35,351</u>
Net gains (losses) on Portfolio Investment	5	8,828	(58,347)
Total Net Income/(expenditure) for the year		<u>(99,781)</u>	<u>(22,996)</u>
Reconciliation of Funds			
Total funds Brought forward		<u>1,204,971</u>	<u>1,227,967</u>
Total Funds Carried Forward		<u>1,105,190</u>	<u>1,204,971</u>

The notes on pages 12 - 17 form part of these financial statements

THE HUMANE EDUCATION SOCIETY

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	£	2022 £	£
Fixed Assets					
Tangible Assets	4		321,716		296,563
Investments	5		379,754		370,926
Total Fixed Assets			<u>701,470</u>		<u>667,489</u>
 Debtors	6	10,480		25,956	
Cash at bank and in hand		404,886		520,752	
Total current Assets			<u>415,366</u>		<u>546,708</u>
 Creditors amounts falling due within one year	7	(11,646)		(9,226)	
Net Current Assets			<u>403,720</u>		<u>537,482</u>
Total Net Assets			<u>1,105,190</u>		<u>1,204,971</u>
 The Funds of the Charity					
Unrestricted Funds	9		<u>1,105,190</u>		<u>1,204,971</u>

The notes on pages 12 - 17 form part of these financial statements

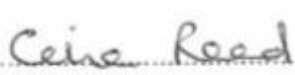
THE HUMANE EDUCATION SOCIETY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	10	<u>(59,388)</u>	<u>217,354</u>
Cash flows from Investing Activities			
Interest Income		5,440	2,020
Purchase of Tangible Fixed Assets		(61,918)	(137,941)
Net Cash used in investing activities		<u>(56,478)</u>	<u>(135,921)</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		(115,866)	81,433
Cash and cash equivalents at the beginning of the reporting period		520,752	439,319
Cash and cash equivalents at the end of the reporting period	11	<u>404,886</u>	<u>520,752</u>

Approved on behalf of the Trustees


C Barton - Trustee


C Reed - Trustee


Date


Date

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

1.3 Investment income

Interest on funds 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 bank.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2.CHARITABLE ACTIVITIES

	31 Dec 2023	31 Dec 2022
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	19,604	13,518
Blacksmith and veterinary fees	43,354	37,107
Salaries and NIC	124,040	117,137
Motor vehicle and travelling expenses	2,200	2,408
Rent, rates and water	1,273	1,209
Heating and lighting	10,684	8,931
Telephone	1,610	834
Insurance	3,871	3,297
Printing, postage and stationery	1,001	912
Bank and streamline charges	302	84
Advertising (fundraising)	6,095	4,590
Repairs and renewals	7,082	11,272
Sundry expenses	739	1,196
Depreciation	36,366	26,667
Loss on disposal of fixed assets	399	0
Accounting and other professional fees	1,180	1,148
	£259,800	£230,310

3. STAFF COSTS

Salaries	116,654	97,413
National Insurance	4,822	3,057
Employer's pension contribution	2,564	16,667
	£124,040	£117,137

The average headcount of employees during the year was 5 (2022: 5)

The Trustees received no remuneration during the year (2022 : £0) and did not receive any expenses during the year (2022: £0)

No employee earned in excess of £60,000 in the current or previous year.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2023	571,936	37,170	30,491	34,510	674,107
Additions	61,400	0	0	518	61,918
Disposals	-4,051	0	0	0	-4,051
At 31 December 2023	<u>629,285</u>	<u>37,170</u>	<u>30,491</u>	<u>35,028</u>	<u>731,974</u>
Depreciation					
At 1 January 2023	304,705	32,043	13,721	27,075	377,544
Charge in year	28,218	1,282	3,049	3,817	36,366
Disposals	-3,652	0	0	0	-3,652
At 31 December 2023	<u>329,271</u>	<u>33,325</u>	<u>16,770</u>	<u>30,892</u>	<u>410,258</u>
Net Book Value					
At 31 December 2023	<u>300,014</u>	<u>3,845</u>	<u>13,721</u>	<u>4,136</u>	<u>321,716</u>
At 31 December 2022	<u>267,231</u>	<u>5,127</u>	<u>16,770</u>	<u>7,435</u>	<u>296,563</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2021 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

	2023	2022
6. DEBTORS		
Prepayments and accrued income	8,579	23,533
Other debtors	1,901	2,423
	£10,480	£25,956

7. CREDITORS: Amounts falling due within one year

Trade creditors	6,129	5,315
Accruals and deferred income	5,517	3,911
	£11,646	£9,226

8. RELATED PARTY TRANSACTIONS

Aggregate donations by the trustees to the charity:

2023	2022
£18,985	£17,468

There are no outstanding balances with related parties as of 31 December 2023 (2022: £nil).

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2023 £	Income £	Expenditure £	Investment Gain £	Funds 31 Dec 2023 £
Unrestricted funds	1,204,971	151,191	259,800	8,828	1,105,190

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

**10. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Net movement in funds	(99,781)	(22,996)
Adjustments for :		
Depreciation charge	36,366	26,667
Loss on disposal of assets	399	0
(Gain)/loss in Valuation of Investment	(8,828)	58,347
Interest Income	(5,440)	(2,020)
(Increase)/decrease in Debtors	15,476	156,038
Increase/(decrease) in Creditors	2,420	1,318
Net Cash provided by operating activities	(59,388)	217,354

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	404,886	520,752
Total cash and cash equivalents	404,886	520,752

The following pages do not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

**REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Income		
Legacies received/receivable	5,000	103,373
Subscriptions and donations	140,751	160,268
Interest on bank deposit accounts	5,440	2,020
	151,191	265,661
 Deduct Expenditure	 259,800	 230,310
(see separate schedule)		
 Excess of Income over Expenditure for the year	 (108,609)	 35,351
 Change in value of portfolio investment	 8,828	 (58,347)
 Net Income/(expenditure) for the year	 (99,781)	 (22,996)

This page does not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

**EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

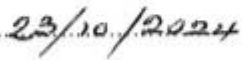
	2023	2023	2022	2022
	£	£	£	£
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small animals	19,604		13,518	
Blacksmith and veterinary fees	43,354		37,107	
Wages, salaries and Social Security contributions	124,040		117,137	
		186,998		167,762
Motor vehicle and travelling expenses	2,200		2,408	
Rent, rates and water	1,273		1,209	
Heating and lighting	10,684		8,931	
Telephone	1,610		834	
Insurance	3,871		3,297	
Printing, postage and stationery	1,001		912	
Sundry expenses	739		1,196	
Advertising (fundraising)	6,095		4,590	
Repairs and renewals	7,082		11,272	
		34,555		34,649
Bank and Streamline Charges	302		84	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	1,121		1,089	
-Other professional fees	59		59	
		1,482		1,232
Depreciation				
-Buildings	28,218		18,246	
-Motor vehicles & trailers	1,282		1,709	
-Animal welfare equipment	3,049		3,049	
-Furniture & office equipment	3,817		3,663	
-Loss on disposal of Fixed Assets	399			
		36,765		26,667
Total Expenditure		259,800		230,310

This page does not form part of the statutory financial statements

THE HUMANE EDUCATION SOCIETY

Approved on behalf of the Trustees


C Barton - Trustee


Date


C Reed - Trustee


Date

HUMANE EDUCATION SOCIETY

England & Wales - Charity number 1159571

Accounts

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended
31 December 2022

THE HUMANE EDUCATION SOCIETY

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THE HUMANE EDUCATION SOCIETY

TRUSTEES AND ADVISERS

TRUSTEES	Mr C Barton	Mrs C Brown
	Mrs A Brenninkmeijer	Dr C Reed
	Mrs E Van der Zeil	
CHARITY NUMBER	1159571	
REGISTERED OFFICE	The Animal Sanctuary Newgate Wilmslow Cheshire SK9 5LN	
BANKERS	NatWest plc 4 Grove Street Wilmslow Cheshire SK9 1EJ	
FINANCIAL ADVISER	Justin Heap Swiftsure Wealth Management 1, Church Hill Knutsford Cheshire WA16 6DH Paul Gold Head of Private Clients Swiftsure Wealth Management 1, Church Hill Knutsford Cheshire WA16 6DH	
INDEPENDENT EXAMINER	Mr A Pannell ACA CTA 8, Arlington Crescent Wilmslow Cheshire SK9 6BJ	

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2022 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, and 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 1st January 2015).

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The Board of Trustees is responsible for the day to day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held on Wednesday 12th October 2022, and at this meeting Mrs Alexandra Brenninkmeijer and Mrs Carole Brown were re-elected to the Board of Trustees.

The Trustees have identified the major risks to which the CIO is exposed and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness, maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

THE HUMANE EDUCATION SOCIETY

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022
(continued)**

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for secondary school pupils, college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

FINANCIAL REVIEW

A summary of the year's results can be found on page 11 of this document.

Income

During 2022 income from charitable activities was £265,661 compared to £195,177 in 2021. The increase was primarily due to higher legacy income, and also some increase in donations.

During 2022 we returned to running our popular on-site fundraising events, although with rather mixed results. The morning of the Fun Day dawned cold and wet, and a quick decision was made to move the whole event into the recently refurbished horse barn. Despite publishing the new, warm, dry venue on social media, the rain affected the number of visitors and the event only made £1,400, our lowest profit ever. In contrast the Afternoon Tea event was almost too hot! It was well attended and raised almost £2,000. The last two events were the Barn sale and Gilbert's Christmas Shop, raising over £1,200 and £1,100, respectively. Sales on eBay continued to be lucrative bringing in over £8,700 thanks to the tireless efforts of the Sanctuary's small eBay team.

We would like to thank all those who remembered us in their wills, in particular: Alison Ashworth (£81,000) and Elizabeth Bonner (£20,000)

Expenditure

Total expenditure in 2022 was £230,310 compared to £200,755 in 2021. The increased expenditure was primarily due to higher animal care and staff salary costs.

ACHIEVEMENTS

Throughout 2022 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. Major achievements of 2022 included:

1. Development of a five-year strategic plan for the Sanctuary,
2. Refurbishment of the horse barn,
3. Continuing to provide high standards of animal care and to rehome animals brought into the Sanctuary.

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

1. Strategic Plan 2022-2025

In 2017 the Trustees published their strategic plan for 2018-2020, outlining their plans for the development and improvement of the Animal Sanctuary. The corona virus pandemic resulted in significant delays in the programme of works; the final part was completed in the spring of 2022. During this period the horse paddocks were refenced, an additional field shelter was built by the Monday men, and water installed in the fields. The barn was reclad and reroofed with the installation of skylights to improve lighting, and water was provided in all the stables. The pig paddocks were reorganised, and new fencing installed together with hard standing and new arcs. A major project was the extension and reorganisation of the office block to create a fit-for-purpose administrative area, including a kitchen and toilets, and the Lin Dutton room which can be used for educational visits and events. A small toilet block for visitors was built alongside a wooden gazebo with seating. Finally, a beautiful memorial garden was designed and planted during this time.

The Humane Education Society (HES) continues to enjoy a level of financial security that allows the Trustees to plan for further improvements to the infrastructure of the Animal Sanctuary, whilst bearing in mind that sufficient reserves must be kept, and invested, to ensure that HES continues to flourish and to serve the local animals and community. Wherever possible grants will be sought to carry out these improvements, but the Trustees are aware that funding may be difficult to obtain due to the extent of current reserves.

2023

The most urgent upgrade to the Sanctuary is to the Cat Barn. The roof at the far end of the cat corridor has been leaking for some time and as a result some of the far pens are no longer suitable for housing animals. Furthermore, the windows are old, single glazed and in many cases do not open, and the walls and roof are not insulated. The staff accommodation is also in need of reorganisation as there is nowhere that food can be prepared that is not accessible to the site animals. During 2023 the Trustees plan to:

- Reroof the Cat Barn and install skylights in the cat corridor to improve the lighting in that area. The new roof will be fully insulated.
- Reclad the Cat Barn, installing insulation between the old walls and the new, and replace all the windows with double glazed UPVC ones.
- Create a new kitchen area in the room currently used for storing medication etc.

2023-2024

The Trustees have had concerns regarding the high energy consumption incurred in running the Sanctuary for some time, and the rising costs of energy have meant that these need to be addressed sooner rather than later. The refurbishment of the Cat Barn should result in significant energy savings as it will be lighter and warmer. Many of the other buildings also require heating in winter as they are wooden, uninsulated and with single glazed windows. However, the poor condition of some of these buildings means that more than a simple refurbishment is required. During 2023 and 2024 the Trustees intend to:

- Explore the possibility of installing solar panels at the Sanctuary. It is unlikely that all the Sanctuary's electricity needs can be met by solar panels, but if the Trustees consider that the benefit will be sufficient to justify the initial outlay, solar panels will be installed.
- Start planning a major overhaul of the animal accommodation in the compound, namely the Rabbit Ranch, Isolation, and the Hen Barn. As discussed above these buildings are not energy efficient and some are in poor repair. Furthermore, the regular outbreaks of avian flu mean that the chicken and duck housing need to be rethought.

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2024-2025

The accommodation in the compound has been developed in a rather haphazard manner over the last 20 years. This phase of the Strategic Plan will see:

- Creation of accommodation for fowls that includes a permanent, covered and enclosed, grass space for the birds to use during outbreaks of avian flu.
- Warm, well-ventilated accommodation for rabbits including outside runs.
- A new facility for small animals.
- An improved area for isolation of new cats.

Space in the compound will be maximised, the new buildings will be as energy efficient as is affordable and will include appropriate storage areas.

This is an ambitious but exciting programme of work. Expert advice will be sought for each project and at least two quotes will be obtained for each part of the work. Costs will be kept to the minimum required to achieve a high standard of work.

2. Refurbishment of the Horse Barn

During 2021 ambitious plans for the refurbishment of the horse barn were drawn up and these were executed during 2022. All the rotten wood on the sides of the barn was replaced with dark green box profile metal sheeting with Perspex windows at the top, the wooden doors at the front were replaced with box metal sheeting incorporating large, high wooden gates and the back was replaced with box metal sheeting incorporating large gates so that the horses can easily access the back paddock. The old asbestos roof was removed and a new metal one with substantial skylights installed. The concrete floor was replaced, and a central drainage channel included so that the horses can be washed down in the barn. One of the stables was extended so that Holland, our largest horse, can now lie down in his stable should he wish to do so. The horse barn is now a light and functional space that is a pleasure for the horses to live, and the staff to work, in. An added bonus is that it makes a great space for fundraising events should the British weather live up to its reputation!

3. Animal Care and Rehoming

Rehoming figures for 2022 are shown below:

Animal	Admitted	Returned	Rehomed
Cat/Kitten	199	6	127
Rabbit	11		5
Guinea Pig	3		5
Equine	0		0
Other	4		4

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

The number of rehomed animals was slightly higher than previous years, possibly due to there no longer being any COVID restrictions. However, pairs of cats are becoming increasingly difficult to rehome. Seven rabbits were abandoned at the Sanctuary gate, luckily we were able to find homes for many of these as our rabbit accommodation is limited. We lost two site cats during 2022, Ralf and Josie, and also one of our ponies, Mindy.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law 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 financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

On behalf of the Trustees:


Colin Barton

(Chair of Trustees)

Date 15 October 2023.....

**INDEPENDENT REVIEWER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts for the year ended 31 December 2022, which are set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr A Pannell ACA CTA



Date



THE HUMANE EDUCATION SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted/ Total Funds 2022 £	Unrestricted/ Total Funds 2021 £
Income from			
Donations and legacies :			
Legacies		103,373	58,494
Subscriptions and donations		160,268	136,136
Investments (bank interest)		2,020	547
Total Income		<u>265,661</u>	<u>195,177</u>
Expenditure on :			
Charitable Activities	2	230,310	200,755
Total Expenditure		<u>230,310</u>	<u>200,755</u>
Net Income/(expenditure) on charitable activities		<u>35,351</u>	<u>(5,578)</u>
Net gains (losses) on Portfolio Investment	5	(58,347)	38,699
Investment compensation	5.1	0	78,326
Total Net Income/(expenditure) for the year		<u>(22,996)</u>	<u>111,447</u>
Reconciliation of Funds			
Total funds Brought forward		<u>1,227,967</u>	<u>1,116,520</u>
Total Funds Carried Forward		<u>1,204,971</u>	<u>1,227,967</u>

The notes on pages 13 - 18 form part of these financial statements

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

THE HUMANE EDUCATION SOCIETY

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	4		296,563		185,289
Investments	5		370,926		429,273
Total Fixed Assets			<u>667,489</u>		<u>614,562</u>
Debtors	6	25,956		181,994	
Cash at bank and in hand		520,752		439,319	
Total current Assets			<u>546,708</u>		<u>621,313</u>
Creditors amounts falling due within one year	7	(9,226)		(7,908)	
Net Current Assets			<u>537,482</u>		<u>613,405</u>
Total Net Assets			<u>1,204,971</u>		<u>1,227,967</u>
The Funds of the Charity					
Unrestricted Funds	9		<u>1,204,971</u>		<u>1,227,967</u>

The notes on pages 13 - 18 form part of these financial statements

THE HUMANE EDUCATION SOCIETY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

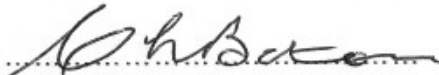
	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	10	<u>217,354</u>	<u>(77,419)</u>
Cash flows from Investing Activities			
Interest Income		2,020	547
Purchase of Tangible Fixed Assets		(137,941)	(6,177)
Net Cash used in investing activities		<u>(135,921)</u>	<u>(5,630)</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		81,433	(83,049)
Cash and cash equivalents at the beginning of the reporting period		439,319	522,368
Cash and cash equivalents at the end of the reporting period	11	<u><u>520,752</u></u>	<u><u>439,319</u></u>

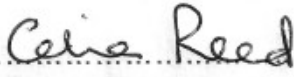
Approved on behalf of the Trustees

.....
C Barton - Trustee

.....
C Reed - Trustee

Approved on behalf of the Trustees


C Barton - Trustee


C Reed - Trustee

Date 15 October 2023

15/10/23
Date

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods;
or

THE HUMANE EDUCATION SOCIETY

- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1.3 Investment income

Interest on funds 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 bank.

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.CHARITABLE ACTIVITIES

	31 Dec 2022	31 Dec 2021
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	13,518	11,618
Blacksmith and veterinary fees	37,107	26,347
Salaries and NIC	117,137	102,455
Motor vehicle and travelling expenses	2,408	2,638
Rent, rates and water	1,209	881
Heating and lighting	8,931	8,609
Telephone	834	219
Insurance	3,297	3,007
Printing, postage and stationery	912	1,826
Bank and streamline charges	84	125
Advertising (fundraising)	4,590	7,336
Repairs and renewals	11,272	5,499
Sundry expenses	1,196	1,900
Depreciation	26,667	26,294
Loss on disposal of fixed assets	0	0
Accounting and other professional fees	1,148	2,001
	£230,310	£200,755

THE HUMANE EDUCATION SOCIETY

3. STAFF COSTS

Salaries	110,537	97,413
National Insurance	4,364	3,057
Employer's pension contribution	2,236	1,985
	£117,137	£102,455

The average headcount of employees during the year was 5 (2021: 5)

The Trustees received no remuneration during the year (2021 : £0) and did not receive any expenses

during the year (2021: £0)

No employee earned in excess of £60,000 in the current or previous year.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipmen t	Fixtures & Fittings	Total
Cost	£	£	£	£	£
At 1 January 2022	434,582	37,170	30,491	33,923	536,166
Additions	137,354	-	-	587	137,941
Disposals	-	-	-	-	-
At 31 December 2022	571,936	37,170	30,491	34,510	674,107

Depreciation

At 1 January 2022	286,459	30,334	10,672	23,412	350,877
Charge in year	18,246	1,709	3,049	3,663	26,667
Disposals	-	-	-	-	-
At 31 December 2022	304,705	32,043	13,721	27,075	377,544

Net Book Value

THE HUMANE EDUCATION SOCIETY

At 31 December 2022	267,231	5,127	16,770	7,435	296,563
At 31 December 2021	148,123	6,836	19,819	10,511	185,289

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2021 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

5.1 Compensation was awarded for not following the investment wishes of the Trustees of the charity. This was taken as cash and not reinvested.

	2022	2021
6. DEBTORS		
Prepayments and accrued income	23,533	180,617
Other debtors	2,423	1,377
	<u>£25,956</u>	<u>£181,994</u>

7. CREDITORS: Amounts falling due within one year

Trade creditors	5,315	7,086
Accruals and deferred income	3,911	822
	<u>£9,226</u>	<u>£7,908</u>

8. RELATED PARTY TRANSACTIONS

Aggregate donations by the trustees to the charity:

THE HUMANE EDUCATION SOCIETY

2022	2021
£17,468	£23,306

There are no outstanding balances with related parties as at 31 December 2022 (2021: £nil).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2022 £	Income £	Expenditur e £	Investmen t Gain £	Funds 31 Dec 2022 £
Unrestricted funds	1,227,967	265,661	230,310	-58,347	1,204,971

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

10. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds	(22,996)	111,447
Adjustments for :		
Depreciation charge	26,667	26,294
Loss on disposal of assets	0	0
(Gain)/loss in Valuation of Investment	58,347	(38,699)
Interest Income	(2,020)	(547)
(Increase)/decrease in Debtors	156,038	(176,493)
Increase/(decrease) in Creditors	1,318	579
Net Cash provided by operating activities	217,354	(77,419)

THE HUMANE EDUCATION SOCIETY

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	520,752	439,319
Total cash and cash equivalents	520,752	439,319

The following pages do not form part of the statutory financial statements

**REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Income		
Legacies received/receivable	103,373	58,494
Subscriptions and donations	160,268	136,136
Interest on bank deposit accounts	2,020	547
	<u>265,661</u>	<u>195,177</u>
Deduct Expenditure (see separate schedule)	230,310	200,755
Excess of Income over Expenditure for the year	<u>35,351</u>	<u>(5,578)</u>
Change in value of portfolio investment	(58,347)	38,699
Investment compensation	0	78,326
Net Income/(expenditure) for the year	<u>(22,996)</u>	<u>111,447</u>

This page does not form part of the statutory financial statements

**EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

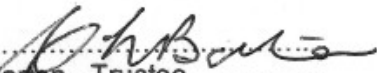
	2022 £	2022 £	2021 £	2021 £
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small animals	13,518		11,618	
Blacksmith and veterinary fees	37,107		26,347	
Wages, salaries and Social Security contributions	117,137		102,455	
		167,762		140,420
Motor vehicle and travelling expenses	2,408		2,638	
Rent, rates and water	1,209		881	
Heating and lighting	8,931		8,609	
Telephone	834		219	
Insurance	3,297		3,007	
Printing, postage and stationery	912		1,826	
Sundry expenses	1,196		1,900	
Advertising (fundraising)	4,590		7,336	
Repairs and renewals	11,272		5,499	
		34,649		31,915
Bank and Streamline Charges	84		125	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	1,089		992	
-Other professional fees	59		1,009	
		1,232		2,126
Depreciation				
-Buildings	18,246		16,458	
-Motor vehicles & trailers	1,709		2,279	
-Animal welfare equipment	3,049		3,049	
-Furniture & office equipment	3,663		4,508	

THE HUMANE EDUCATION SOCIETY

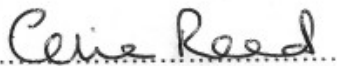
-Loss on disposal of Fixed Assets	<u>26,667</u>	<u>26,294</u>
Total Expenditure	<u><u>230,310</u></u>	<u><u>200,755</u></u>

This page does not form part of the statutory financial statements

Approved on behalf of the Trustees


C Barton - Trustee

15 Oct 2023
Date


C Reed - Trustee

15/10/23
Date

HUMANE EDUCATION SOCIETY

England & Wales - Charity number 1159571

Accounts

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended
31 December 2021

THE HUMANE EDUCATION SOCIETY

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THE HUMANE EDUCATION SOCIETY

TRUSTEES AND ADVISERS

HONORARY PRESIDENT Mrs L Dutton

TRUSTEES	Mr C Barton	Mrs C Brown
	Mrs A Brenninkmeijer	Dr C Reed
	Dr E Broadbelt	Mrs E van der Zeil

CHARITY NUMBER 1159571

REGISTERED OFFICE The Animal Sanctuary
Newgate
Wilmslow
Cheshire
SK9 5LN

BANKERS NatWest plc
4 Grove Street
Wilmslow
Cheshire
SK9 1EJ

FINANCIAL ADVISER Justin Heap
Swiftsure Wealth Management
1, Church Hill
Knutsford
Cheshire
WA16 6DH

Paul Gold
Head of Private Clients
Swiftsure Wealth Management
1, Church Hill
Knutsford
Cheshire
WA16 6DH

INDEPENDENT EXAMINER Mr A Pannell ACA CTA
8, Arlington Crescent
Wilmslow
Cheshire
SK9 6BJ

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2021 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, and 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 1st January 2015).

STRUCTURE, GOVERNANCE AND ADMINISTRATION

The charity is a Charitable Incorporated Organisation (CIO) with a constitution, and was registered with the Charities Commission in December 2014.

The Board of Trustees is responsible for the day to day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held on Wednesday 27th October 2021, and at this meeting the decision of the Board of Trustees (9th December 2020) to elect Mr Colin Barton to the Chair of Trustees and Mrs Elaine van der Zeil to the Board was ratified by the membership. On 9th May, Mrs Elizabeth Broadbelt tendered her resignation from the Board and this was accepted by the Chair. The Board thanked Mrs Broadbelt for her service to the Society.

Sadly, Mrs Lin Dutton, the Society's Honorary President, passed away in November 2021.

The Trustees have identified the major risks to which the CIO is exposed, and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness,

THE HUMANE EDUCATION SOCIETY

maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for secondary school pupils, college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

FINANCIAL REVIEW

A summary of the year's results can be found on page 10 of this document.

Income

During 2021 income from charitable activities was £195,177 compared to £210,052 in 2020. However, on top of this the charity received £78,326 in compensation from St James's Place for mismanagement of the Society's investment. Excluding that sum, the reduction of £14,875 in income was due to a decrease in donations and fundraising activities.

The coronavirus pandemic continued to have a detrimental effect on fundraising income during 2021, although we were able to hold two small on-site fundraising events. The first, a plant sale, raised over £1,300 and our second summer afternoon tea proved very popular, raising around £1,500. One of our volunteers, Patti Wilson, organised a local street event which raised nearly £2,500 for the Society; we are extremely lucky to have such dedicated volunteers. Sales on eBay continued to be lucrative bringing in over £8,500. Around £1,200 of this was due to a very large donation of clothes and accessories from a local celebrity, Ampika Pickston, who was a star in several series of the Real Housewives of Cheshire. We are very grateful to her for her support. A new event for the Sanctuary was a pop-up "charity shop" during one week in December. A variety of clothes, accessories and household items were on sale as well as our calendars and Christmas cards, and this proved popular raising around £1,200. As COVID-19 restrictions continue to be eased we look forward to a fruitful year of fundraising in 2022.

In the second quarter of 2021 the Trustees held meetings with the charity's investment advisor Renzo Giovannini regarding the poor performance of their investments during 2020 and early 2021. During the course of these meetings it became clear that the Trustees' instructions regarding their investment had not been followed in some respects, and that they had not been made fully aware of some of the issues surrounding their choice of an ethical portfolio. As a result, a complaint was lodged with St James's Place, and Paul Gold replaced Renzo Giovannini as the Society's investment advisor. In addition,

THE HUMANE EDUCATION SOCIETY

the investment was shifted into an alternative ethical portfolio. Substantial compensation (£78,326) was received from St James's Place and the investment also grew by £38,699 during the second half of the year.

We would like to thank all those who remembered us in their wills, in particular: Sheila Rothwell (£40,000), Valerie Fitton (£16,400) and Mrs A Roberts (£2,000).

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Expenditure

Total expenditure in 2021 was £200,755 compared to £214,079 in 2020. This reduction was, in the main, due to 2020 wage costs being higher than normal because an extra person had been employed during lockdown.

ACHIEVEMENTS

Throughout 2021 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. Major achievements of 2021 included:

1. Continuing to provide high standards of animal care and to rehome animals during the continuing challenging conditions of a pandemic and national lockdowns
2. Finalising plans for a major refurbishment of the horse barn
3. Installation of a 'Memorial Garden'

Animal Care and Rehoming

New animal homing protocols developed during 2020 continued to be used during 2021 and have proved to be extremely successful.

Rehoming figures for 2021 are shown below:

Animal	Admitted	Returned	Rehomed
Cat/Kitten	154	5	112
Rabbit	4	0	3
Guinea Pig	6	0	1
Equine	0	0	1
Other	11	0	1

Refurbishment of the Horse Barn

THE HUMANE EDUCATION SOCIETY

The fabric of the horse barn has been deteriorating for some years, and during 2021 the decision was made to tackle this issue. In addition to the obvious problems with the side walls, a survey of the barn highlighted the fact that many of the structural pillars were showing signs of decay and would need replacing, and the asbestos roof was deemed to be unsafe due to the amount of moss growing on it. Several contractors were invited to visit the site to discuss the way forward and to tender for the project. After much consultation the Trustees took the decision to:

- Replace the structural pillars where necessary.
- Clad the side walls with box profile metal with Perspex sheets at the top to increase the light in the barn.
- Remove the asbestos roof and replace it with metal sheeting with skylights.
- Replace the front with box metal sheeting incorporating large, high wooden gates so that high vehicles can access the barn.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

- Replace the back with box metal sheeting incorporating large gates so that the horses can easily access the back paddock.

This work is planned to start in January 2022 and has funded by donations from two very generous supporters and a legacy.

The Memorial Garden

For some years the Trustees have been considering developing a 'Memorial Garden', a space in which people can sit quietly and remember their departed pets, and also commemorate them in a permanent way. During 2021 a generous supporter provided the funds for this project and a local garden designer (Blue Tulip Garden Design) donated her time to design an appropriate space. The work was completed in the autumn and is a delightful area that enhances the Sanctuary grounds. Wires are strung between pergola uprights, and animals can be commemorated with engraved stainless steel leaves that



hang from the wires.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021
(continued)**

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law 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 financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

On behalf of the Trustees:



Colin Barton

(Chair of Trustees)

Date

13 Sep 2022

THE HUMANE EDUCATION SOCIETY

INDEPENDENT REVIEWER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts for the year ended 31 December 2021, which are set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr A Pannell ACA CTA

.....*A. Pannell*.....

Date

.....1/9/22.....

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Fixed Assets					
Tangible Assets	4		185,289		205,406
Investments	5		429,273		390,574
Total Fixed Assets			<u>614,562</u>		<u>595,980</u>
Debtors	6	181,994		5,501	
Cash at bank and in hand		439,319		522,368	
Total current Assets			<u>621,313</u>		<u>527,869</u>
Creditors amounts falling due within one year	7	(7,908)		(7,329)	
Net Current Assets			<u>613,405</u>		<u>520,540</u>
Total Net Assets			<u>1,227,967</u>		<u>1,116,520</u>
The Funds of the Charity					
Unrestricted Funds	9		<u>1,227,967</u>		<u>1,116,520</u>

The notes on pages 13-18 form part of these financial statements

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note s	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	10	<u>(77,419)</u>	<u>12,761</u>
Cash flows from Investing Activities			
Interest Income		547	1,187
Purchase of Tangible Fixed Assets		(6,177)	(113,638)
Net Cash used in investing activities		<u>(5,630)</u>	<u>(112,451)</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		(83,049)	(99,690)
Cash and cash equivalents at the beginning of the reporting period		522,368	622,058
Cash and cash equivalents at the end of the reporting period	11	<u><u>439,319</u></u>	<u><u>522,368</u></u>

Approved on behalf of the Trustees


C Barton - Trustee

13 Sep 2022
Date


C Reed - Trustee

13/9/22
Date

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

THE HUMANE EDUCATION SOCIETY

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.3 Investment income

Interest on funds 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 bank.

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

THE HUMANE EDUCATION SOCIETY

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade

THE HUMANE EDUCATION SOCIETY

discounts due.

2.CHARITABLE ACTIVITIES

	31 Dec 2021	31 Dec 2020
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	11,618	13,619
Blacksmith and veterinary fees	26,347	31,532
Salaries and NIC	102,455	110,205
Motor vehicle and travelling expenses	2,638	1,705
Rent, rates and water	881	785
Heating and lighting	8,609	7,702
Telephone	219	595
Insurance	3,007	2,588
Printing, postage and stationery	1,826	1,294
Bank and streamline charges	125	531
Advertising (fundraising)	7,336	1,303
Repairs and renewals	5,499	17,366
Sundry expenses	1,900	1,160
Depreciation	26,294	21,421
Loss on disposal of fixed assets	0	0
Accounting and other professional fees	2,001	2,273
	<u>£200,755</u>	<u>£214,079</u>

3. STAFF COSTS

Salaries	97,413	104,299
National Insurance	3,057	3,864
Employer's pension contribution	1,985	2,042
	<u>£102,455</u>	<u>£110,205</u>

The average headcount of employees during the year was 5 (2020: 5.5)

The Trustees received no remuneration during the year (2020 : £0) and did not receive any expenses

during the year (2020: £0)

No employee earned in excess of £60,000 in the current or previous year.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipmen t	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2021	434,582	37,170	30,491	27,746	529,989
Additions	-	-	-	6,177	6,177
Disposals	-	-	-	-	-
At 31 December	<u>434,582</u>	<u>37,170</u>	<u>30,491</u>	<u>33,923</u>	<u>536,166</u>

THE HUMANE EDUCATION SOCIETY

2021

Depreciation

At 1 January 2021	270,001	28,055	7,623	18,904	324,583
Charge in year	16,458	2,279	3,049	4,508	26,294
Disposals	-	-	-	-	-
At 31 December 2021	286,459	30,334	10,672	23,412	350,877
Net Book Value					
At 31 December 2021	148,123	6,836	19,819	10,511	185,289
At 31 December 2020	164,581	9,115	22,868	8,842	205,406

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2021 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

5.1 Compensation was awarded for not following the investment wishes of the Trustees of the charity. This was taken as cash and not reinvested.

2021

2020

6. DEBTORS

Prepayments and accrued income	180,617	3,596
Other debtors	1,377	1,905
	-----	-----
	£181,994	£5,501
	-----	-----

7. CREDITORS: Amounts falling due within one year

Trade creditors	7,086	6,447
Accruals and deferred income	822	882

THE HUMANE EDUCATION SOCIETY

-----	-----
£7,908	£7,329
-----	-----

8. RELATED PARTY TRANSACTIONS

Aggregate donations by the trustees to the charity:

2021	2020
£23,306	£16,039

There are no outstanding balances with related parties as at 31 December 2021 (2020: £nil).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2021 £	Incom e £	Expendit ure £	Investm ent Gain £	Funds 31 Dec 2021 £
		273,503			
Unrestricted funds	1,116,520		200,755	38,699	1,227,967

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

10. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW

FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds	111,447	(19,089)
Adjustments for :		
Depreciation charge	26,294	21,421
Loss on disposal of assets	0	0
(Gain)/loss in Valuation of Investment	(38,699)	15,062
Interest Income	(547)	(1,187)
(Increase)/decrease in Debtors	(176,493)	(1,211)
Increase/(decrease) in Creditors	579	(2,235)

THE HUMANE EDUCATION SOCIETY

Net Cash provided by operating activities	(77,419)	12,761
--	-----------------	---------------

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	439,319	522,368
Total cash and cash equivalents	439,319	522,368

The following pages do not form part of the statutory financial statements

**REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Income		
Legacies received/receivable	58,494	54,461
	136,13	154,40
Subscriptions and donations	6	4
Interest on bank deposit accounts	547	1,187
	195,17	210,05
	7	2
	200,75	214,07
	5	9
Deduct Expenditure (see separate schedule)		
Excess of Income over Expenditure for the year	(5,578)	(4,027)
		(15,06
Change in value of portfolio investment	38,699	2)
Investment compensation	78,326	
	111,44	(19,08
	7	9)
Net Income/(expenditure) for the year		

This page does not form part of the statutory financial statements

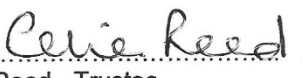
**EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2021 £	2020 £	2020 £
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small animals	11,618		13,619	
Blacksmith and veterinary fees	26,347		31,532	
	102,45		110,20	
Wages, salaries and Social Security contributions	5		5	
		140,420		155,356
Motor vehicle and travelling expenses	2,638		1,705	
Rent, rates and water	881		785	
Heating and lighting	8,609		7,702	
Telephone	219		595	
Insurance	3,007		2,588	
Printing, postage and stationery	1,826		1,294	
Sundry expenses	1,900		1,160	
Advertising (fundraising)	7,336		1,303	
Repairs and renewals	5,499		17,366	
		31,915		34,498
Bank and Streamline Charges	125		531	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	992		999	
-Other professional fees	1,009		1,274	
		2,126		2,804
Depreciation				
-Buildings	16,458		10,863	
-Motor vehicles & trailers	2,279		3,038	
-Animal welfare equipment	3,049		3,049	
-Furniture & office equipment	4,508		4,471	
-Loss on disposal of Fixed Assets				
		26,294		21,421
		200,755		214,079
Total Expenditure		<u>5</u>		<u>9</u>

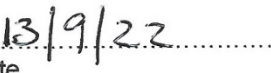
This page does not form part of the statutory financial statements

Approved on behalf of the Trustees


.....
C Barton - Trustee


.....
C Reed - Trustee


.....
Date


.....
Date

HUMANE EDUCATION SOCIETY

England & Wales - Charity number 1159571

Accounts

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended
31 December 2020

THE HUMANE EDUCATION SOCIETY

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THE HUMANE EDUCATION SOCIETY

TRUSTEES AND ADVISERS

HONORARY PRESIDENT Mrs L Dutton

TRUSTEES
Mrs J Thompson
Mr C Barton
Mrs A Brenninkmeijer
Dr E Broadbelt
Mrs C Brown
Dr C Reed

CHARITY NUMBER 1159571

REGISTERED OFFICE
The Animal Sanctuary
Newgate
Wilmslow
Cheshire
SK9 5LN

BANKERS
NatWest plc
4 Grove Street
Wilmslow
Cheshire
SK9 1EJ

FINANCIAL ADVISER
Renzo Giovannini
Cheshire Wealth Consultancy
St James's Place Wealth Management
22a Victoria Road
Hale
WA15 9AD

INDEPENDENT EXAMINER Mr A Pannell ACA CTA
8, Arlington Crescent
Wilmslow
Cheshire
SK9 6BJ

THE HUMANE EDUCATION SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2020 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, and 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 1st January 2015).

STRUCTURE, GOVERNANCE AND ADMINISTRATION

The charity is a Charitable Incorporated Organisation (CIO) with a constitution, and was registered with the Charities Commission in December 2014.

The Board of Trustees is responsible for the day to day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held via Zoom on Monday 26th October 2020, and at this meeting Mr Colin Barton and Dr Celia Reed were re-elected as Trustees. At the end of the meeting the Chair of Trustees, Mrs Janet Thompson, announced her intention to resign from the Board with effect from the 31st December 2020. At the next meeting of the Board of Trustees on 9th December 2020 Mr Colin Barton was elected Chair of the Trustees and it was decided to invite Mrs Elaine van der Zeil to join the Board. These decisions will be ratified by the members at the next Annual General Meeting.

The Trustees have identified the major risks to which the CIO is exposed, and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness,

THE HUMANE EDUCATION SOCIETY

maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for secondary school pupils, college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

FINANCIAL REVIEW

A summary of the year's results can be found on page 10 of this document.

Income

During 2020 the total income was £210,052 as compared to £157,005 in 2019, with an increase of around £40,000 in donations. Towards the end of 2020 we received two substantial donations (£15,000 each) in response to an appeal for help towards renovating our horse barn. The new website has proved to be a valuable source of donations. In addition, the charity signed up for Facebook Charitable Giving Tools which allows Facebook users to donate without leaving the page. A Christmas advent calendar appeal raised over £1,000 in this way.

This increase in donations compensated for the loss of fundraising revenue due to the coronavirus pandemic. We were unable to hold any of our usual on-site fundraising events during 2020, or to attend external events such as car boot sales and the local Artisan market. However, our volunteers were undeterred and organised small events, which allowed for social distancing, outside their homes. These cake, plant and bric-a-brac sales raised over £2,500 and compensated for the loss of the Easter and Halloween events. A "Virtual pet Show" in which supporters sent in photographs of their pets also proved both popular and profitable. The Sanctuary hosted a "Bake Off" followed by an afternoon tea event to enjoy the entries and this was also a great success. These new ideas are likely to become firm favourites in our fundraising calendar. EBay sales were initially halted as volunteers were unable to post items, but once lockdown had eased they recovered well as volunteers had more time to list items and many buyers preferred to shop online. Altogether around £8,000 was raised from sales of donated items. The combination of innovative events and the generosity of our supporters and the general public meant that our income from appeals and fundraising was not significantly affected by the unusual circumstances of 2020.

However, the financial markets were affected both by Brexit and the pandemic, and the Trustees were unsurprised when the end of year valuation of our investments showed

THE HUMANE EDUCATION SOCIETY

that they had lost ground during 2020. This loss was only £15,062 (under 4% of the value of the investments), and the Trustees are confident that it will be recouped in future years; the investment was always considered to be a long term strategy.

We would like to thank all those who remembered us in their wills, in particular Betty Blackwood (£53,000)

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Expenditure

Total expenditure in 2020 was £214,079 compared to £198,997 in 2019. Two factors resulted in an increase in salary costs during 2020. During the Spring lockdown an additional member of staff was employed in order to facilitate dividing the staff into two completely separate teams. This step was taken in order to minimise the problems that would occur if a member of staff were to contract COVID-19. At the end of the year another member of staff was employed for maternity cover which created a second period in which there were six paid staff rather than the usual five. There was also an increase of around £10,000 in 'Repairs and Renewals' in 2020 compared to 2019 due to the extensive drainage work undertaken. A major capital project the Society undertook in 2020 was the extension and refurbishment of the office to provide more functional office and storage spaces, to install a small kitchen and to create a large new room to be used for education and fundraising. Together with the capitalised cost of the new septic tank this resulted in the increase in Fixed Assets of £113,638

ACHIEVEMENTS

Throughout 2020 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. Major achievements of 2020 included:

1. Continuing to provide high standards of animal care and to rehome animals during the extremely challenging conditions of a pandemic and national lockdowns
2. Building the new education centre (the Dutton Room) and refurbishing the office and storage areas
3. Installing adequate drainage around the Horse Barn
4. Installing a new waste water system

The Sanctuary during the pandemic

Under normal circumstances the Sanctuary staff rota is such that, during any one week, each of the staff works closely with all the other staff members. Under Government regulations for the first national lockdown in March 2020, should one member of staff test positive for COVID-19 then the whole staff team would have had to self-isolate. To avoid this potential calamity, the Trustees appointed a sixth member of staff on a temporary

THE HUMANE EDUCATION SOCIETY

contract, and divided the staff into two teams of three. The rota was reorganised so the two teams never met, ensuring that only one team would have to self-isolate should a member contract COVID. A list of people who could be employed if this situation were to occur was also drawn up. At the same time rehoming stopped and the Sanctuary was closed to volunteers. Fortunately, this strategy was successful and the staff were able to continue to provide the Sanctuary residents with the high standards of care they were used to. We commend the staff for the care they took in both their professional and personal lives to protect themselves, and thus the Sanctuary, from COVID.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

When lockdown was eased during late spring and early summer, new rehoming protocols were developed. In order to maintain social distancing, it was essential to limit the number of people on site at any one time, and home checks could not continue in the same form as before. Potential adopters were asked to register their interest in a particular animal through an online form, and their address was checked to ensure it complied with the Sanctuary's rehoming guidelines. Then a 'virtual' home check was carried out through Facetime or Zoom, and a volunteer drove past the home to check that the surroundings were safe and secure. For rabbits and small animals, adopters were asked to send photos and dimensions of the cages the animal would be living in. Only after all this had been completed were members of the public given an appointment to visit the Sanctuary and their chosen animal. This was found to be a very streamlined system that resulted in almost all those who had appointments reserving an animal, and will continue in a post-pandemic future. Rehoming figures for 2020 (see table below) were lower than usual due to the pandemic. Not only was the Sanctuary closed for 3 months, but new procedures in place at the vets have meant that they could not see as many animals and it was more difficult to get appointments, particularly for surgical procedures.

Animal	Admitted	Returned	Rehomed
Cat/Kitten	176	1	107
Rabbit	5	0	6
Guinea Pig	5	0	5
Equine	0	0	1
Other	11	0	9

The Dutton Room

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During the course of 2019 plans for a new education centre and a restructuring of the old office building were drawn up, the project put out to tender and a builder appointed. Work started in January and was making good progress when the nation went into lockdown. Even when builders were allowed back to work, a shortage of materials meant that progress was very slow. However, by early summer the building work was finished and the Sanctuary Monday Men started the huge task of decorating the whole building. The new education centre was named the Dutton Room in honour of former trustee Lin Dutton, who was passionate about both education and animals, and who played a major role in the development of the charity. Unfortunately, we were not able to welcome any groups to the Sanctuary during 2020 so the Dutton Room has not been used for its primary purpose. However, it proved invaluable for our summer afternoon tea fundraising event, and the new office and storage spaces are light, warm and fit for purpose.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)



Horse Barn Drainage

In recent winters with heavy rain there had been an issue with the drainage around the barn, resulting in one or two of the stables getting wet floors. This was considered to be an animal welfare issue and so French drains were dug around the barn and new land drains installed in the surrounding paddocks. As a result, during wet weather in the autumn, the paddocks remained reasonably dry and the problem of water seeping into the stables was resolved.

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Waste Water Treatment

The septic tank at the Sanctuary was very old and prone to overflow a little in very wet weather. This was not a health issue, but did cause the area outside the office to be rather smelly. With the construction of the new extension, and in accordance with new Governmental regulations, a new waste water system was installed to one side of the car park.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law 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 financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

standards, subject to any material departures disclosed and explained in the financial statements, and

- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

On behalf of the Trustees:


Colin Barton
(Chair of Trustees)

Date 2 Sep 2021

**INDEPENDENT REVIEWER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report on the accounts for the year ended 31 December 2020, which are set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr A Pannell ACA CTA

.....

Date

30/7/21.....

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

	Note s	Unrestricted/ Total Funds 2020 £	Unrestricted/ Total Funds 2019 £
Income from			
Donations and legacies :			
Legacies		54,461	40,283
Subscriptions and donations		154,404	114,487
Investments (bank interest)		1,187	2,235
Total Income		<u>210,052</u>	<u>157,005</u>
Expenditure on :			
Charitable Activities	2	214,079	198,997
Total Expenditure		<u>214,079</u>	<u>198,997</u>
Net Income/(expenditure) on charitable activities		<u>(4,027)</u>	<u>(41,992)</u>
Net gains (losses) on Portfolio Investment	5	(15,062)	48,136
Total Net Income/(expenditure) for the year		<u>(19,089)</u>	<u>6,144</u>
Reconciliation of Funds			
Total funds Brought forward		<u>1,135,609</u>	<u>1,129,465</u>
Total Funds Carried Forward		<u>1,116,520</u>	<u>1,135,609</u>

THE HUMANE EDUCATION SOCIETY

The notes on pages 13-18 form part of these financial statements

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Not es	2020 £	£	2019 £	£
Fixed Assets					
Tangible Assets	4		205,406		113,189
Investments	5		390,574		405,636
Total Fixed Assets			<u>595,980</u>		<u>518,825</u>
Debtors	6	5,501		4,290	
Cash at bank and in hand		522,368		622,058	
Total current Assets			<u>527,869</u>		<u>626,348</u>
Creditors amounts falling due within one year	7	(7,329)		(9,564)	
Net Current Assets			<u>520,540</u>		<u>616,784</u>
Total Net Assets			<u>1,116,520</u>		<u>1,135,609</u>
The Funds of the Charity					
Unrestricted Funds	9		<u>1,116,520</u>		<u>1,135,609</u>

THE HUMANE EDUCATION SOCIETY

The notes on pages 13-18 form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

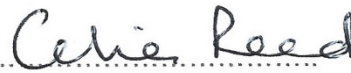
	Notes	2020	2019
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities	10	<u>12,761</u>	<u>(19,813)</u>
Cash flows from Investing Activities			
Interest Income		1,187	2,235
Purchase of Tangible Fixed Assets		(113,638)	(2,152)
Net Cash used in investing activities		<u>(112,451)</u>	<u>83</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		(99,690)	(19,730)
Cash and cash equivalents at the beginning of the reporting period		622,058	641,788
Cash and cash equivalents at the end of the reporting period	11	<u><u>522,368</u></u>	<u><u>622,058</u></u>

THE HUMANE EDUCATION SOCIETY

Approved on behalf of the Trustees


.....
C Barton - Trustee


.....
Date


.....
C Reed - Trustee


.....
Date

The notes on pages 13-18 form part of these financial statements

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1.3 Investment income

Interest on funds 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 bank.

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1.9 Debtors

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2.CHARITABLE
ACTIVITIES**

	31 Dec 2020	31 Dec 2019
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	13,619	14,347
Blacksmith and veterinary fees	31,532	34,857
	110,205	
Salaries and NIC	5	97,673
Motor vehicle and travelling expenses	1,705	2,129
Rent, rates and water	785	940
Heating and lighting	7,702	7,527
Telephone	595	595
Insurance	2,588	2,511
Printing, postage and stationery	1,294	1,659
Bank and streamline charges	531	552
Advertising (fundraising)	1,303	6,077
Repairs and renewals	17,366	7,309
Sundry expenses	1,160	1,574
Depreciation	21,421	18,718
Loss on disposal of fixed assets	0	0
Accounting and other professional fees	2,273	2,529
		£198,9

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£214,079	97
104,299	92,158
3,864	3,799
2,042	1,716
£110,205	£97,673

3. STAFF COSTS

Salaries
National Insurance
Employer's pension contribution

The average head count of employees during the year was 5.5 (2019: 5).
The trustees received no remuneration during the year (2019: £nil) and did not receive any expenses during the year (2019: £nil).
No employees earned in excess of £60,000 in the current year or previous year.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2020	328,306	37,170	30,490	20,484	416,450
Additions	106,277	-	-	7,361	113,638
Disposals	-	-	-	(100)	(100)
At 31 December 2020	434,583	37,170	30,490	27,745	529,988
Depreciation					
At 1 January 2020	259,138	25,017	4,574	14,532	303,261
Charge in year	10,863	3,038	3,049	4,471	21,421
Disposals	-	-	-	(100)	(100)
At 31 December 2020	270,001	28,055	7,623	18,903	324,582
Net Book Value					
At 31 December 2020	164,582	9,115	22,867	8,842	205,406
At 31 December 2019	69,168	12,153	25,916	5,952	113,189

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2020 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

	2020	2019
6. DEBTORS		
Prepayments and accrued income	3,596	2,087
Other debtors	1,905	2,203
	-----	-----
	£5,501	£4,290
	-----	-----

7. CREDITORS: Amounts falling due within one year

Trade creditors	6,447	8,380
Accruals and deferred income	882	1,184
	-----	-----
	£7,329	£9,564
	-----	-----

8. RELATED PARTY TRANSACTIONS

The Trustees of the CIO are also trustees of the Charity, Humane Education Society, charity number 207513.

Aggregate donations by the trustees to the charity:

2020	2019
£16,039	£602

There are no outstanding balances with related parties as at 31 December 2020 (2019: £nil).

THE HUMANE EDUCATION SOCIETY

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2020 £	Incom e £	Expend £	Investm ent Loss £	Funds 31 Dec 2020 £
Unrestricted funds	1,135,609	210,052	214,079	-15,062	1,116,520

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

**10. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2020 £	2019 £
Net movement in funds	(19,089)	6,144
Adjustments for :		
Depreciation charge	21,421	18,718
Loss on disposal of assets	0	0
(Gain)/loss in Valuation of Investment	15,062	(48,136)
Interest Income	(1,187)	(2,235)
(Increase)/decrease in Debtors	(1,211)	3,104
Increase/(decrease) in Creditors	(2,235)	2,592
Net Cash provided by operating activities	12,761	(19,813)

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in hand	522,368	622,058
Total cash and cash equivalents	522,368	622,058

The following pages do not form part of the statutory financial statements

**REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

THE HUMANE EDUCATION SOCIETY

	2020 £	2019 £
Income		
Legacies received/receivable	54,461	40,283
Subscriptions and donations	154,404	114,487
Interest on bank deposit accounts	1,187	2,235
	<u>210,052</u>	<u>157,005</u>
	214,079	198,997
Deduct Expenditure (see separate schedule)		
Excess of Income over Expenditure for the year	<u>(4,027)</u>	<u>(41,992)</u>
Change in value of portfolio investment	(15,062)	48,136
Net Income/(expenditure) for the year	<u>(19,089)</u>	<u>6,144</u>

This page does not form part of the statutory financial statements

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

	2020 £	2020 £	2019 £	2019 £
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small	13,619		14,347	

THE HUMANE EDUCATION SOCIETY

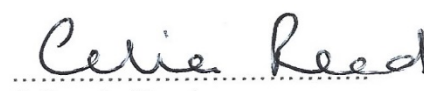
animals		
Blacksmith and veterinary fees	31,532	34,857
Wages, salaries and Social Security contributions	110,205	97,673
	<u>155,356</u>	<u>146,877</u>
Motor vehicle and travelling expenses	1,705	2,129
Rent, rates and water	785	940
Heating and lighting	7,702	7,527
Telephone	595	595
Insurance	2,588	2,511
Printing, postage and stationery	1,294	1,659
Sundry expenses	1,160	1,574
Advertising (fundraising)	1,303	6,077
Repairs and renewals	17,366	7,309
	<u>34,498</u>	<u>30,321</u>
Bank and Streamline Charges	531	552
Professional fees		
-Accountancy		
-Taxation, payroll & bookkeeping	999	720
-Other professional fees	1,274	1,809
	<u>2,804</u>	<u>3,081</u>
Depreciation		
-Buildings	10,863	7,605
-Motor vehicles & trailers	3,038	4,051
-Animal welfare equipment	3,049	3,049
-Furniture & office equipment	4,471	4,013
-Loss on disposal of Fixed Assets		
	<u>21,421</u>	<u>18,718</u>
	<u>214,079</u>	<u>198,997</u>
Total Expenditure		

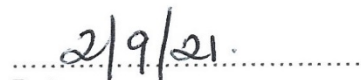
This page does not form part of the statutory financial statements

Approved on behalf of the Trustees


C Barton - Trustee


Date


C Reed - Trustee


Date

