

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

CONTENTS

	Page
Trustees and Advisers	2
Trustees' Report	3
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Accounts	13
Revenue Account	19
Expenditure Account	20

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).

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 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.

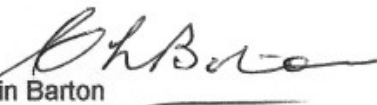
STATEMENT OF TRUSTEES RESPONSIBILITIES

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	<u>520,752</u>	<u>439,319</u>

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