

Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

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

THE HUMANE EDUCATION SOCIETY

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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
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 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)**

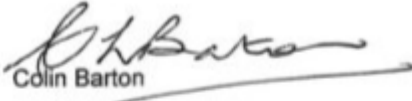
STATEMENT OF TRUSTEES RESPONSIBILITIES

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

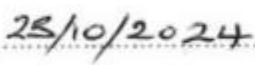
**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**


| | 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 |
| | <hr/> | <hr/> |
| | £10,480 | £25,956 |
| | <hr/> | <hr/> |

7. CREDITORS: Amounts falling due within one year

| | | |
|------------------------------|---------|--------|
| Trade creditors | 6,129 | 5,315 |
| Accruals and deferred income | 5,517 | 3,911 |
| | <hr/> | <hr/> |
| | £11,646 | £9,226 |
| | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 151,191 | 265,661 |
| Deduct Expenditure | 259,800 | 230,310 |
| (see separate schedule) | | |
| Excess of Income over Expenditure for the year | <hr/> (108,609) <hr/> | <hr/> 35,351 <hr/> |
| Change in value of portfolio investment | 8,828 | (58,347) |
| Net Income/(expenditure) for the year | <hr/> (99,781) <hr/> | <hr/> (22,996) <hr/> |

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 | | <u>259,800</u> | | <u>230,310</u> |

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