

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
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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>

**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
	<hr/>	<hr/>
	£17,605	£10,480
	<hr/>	<hr/>

7. CREDITORS: Amounts falling due within one year

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

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
	<hr/> 246,016	<hr/> 151,191
 Deduct Expenditure (see separate schedule)	 280,265	 259,800
 Excess of Income over Expenditure for the year	 <hr/> (34,249) <hr/>	 <hr/> (108,609) <hr/>
Change in value of portfolio investment	(3,950)	8,828
 Net Income/(expenditure) for the year	 <hr/> (38,199) <hr/>	 <hr/> (99,781) <hr/>

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	<u>135,786</u>		<u>124,040</u>	
		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	<u>10,916</u>		<u>7,082</u>	
		38,681		34,555
Bank and Streamline Charges	450		302	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	1,438		1,121	
-Other professional fees	<u>59</u>		<u>59</u>	
		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	<u>0</u>		<u>399</u>	
		37,234		36,765
Total Expenditure		<u><u>280,265</u></u>		<u><u>259,800</u></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.