

## **Second Chance Animal Rescue**

**Trustees Annual Report and Annual Accounts  
For the year ended 31<sup>st</sup> December 2022**

**Second Chance Animal Rescue**  
**For the year ended 31<sup>st</sup> December 2022**

**Contents**

- 3. Reference and Administrative Information**
- 4. Trustees Annual Report**
- 6. Financial Review and Accounting Policies**
- 9. Income & Expenditure**
- 10. Assets & Liabilities**
- 11. Notes to the Accounts**
- 12. Statement of Financial Activities**

**Second Chance Animal Rescue**  
**For the year ended 31<sup>st</sup> December 2022**

**Reference and Administrative Information**

Charity Name: Second Chance Animal Rescue  
Also known as: SCAR

Charity Registration Number: 1160126

Registered Address: Bournwoods  
Stones Cross Road  
Crockenhill  
BR8 8LT

Website: [www.scar-crockenhill.org](http://www.scar-crockenhill.org)  
Email: [info@scar-crockenhill.org](mailto:info@scar-crockenhill.org)

**Management Committee**

John Ranger                      Chair  
Susan Brady  
Charles Ranger  
Kara Lee  
Linda Burns

## **Trustees Report January 2022 – December 2022**

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> December 2022. The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015).

### **Objectives of the Charity**

Second Chance Animal Rescue (CIO governed by Constitution) is a public benefit entity which aims to rescue, rehabilitate and rehome animals that have been abandoned, neglected or abused. We aim to relieve the suffering of animals in need by providing appropriate care, protection, treatment and security.

We are committed to raising awareness of animal welfare in general and the prevention of cruelty and suffering among animals through working with the public. We also support the therapeutic value of involvement with animals by encouraging volunteering, particularly for members of the community with physical and mental disabilities or who are socially isolated.

### **Main Activities of the Charity**

To rescue, rehabilitate and rehome animals suffering from abuse or neglect. If animals cannot be rehomed they are provided a home at the rescue for the remainder of their natural lives.

To take part in external events such as fetes and school/uniform groups activities, to raise awareness of animal welfare to members of the public.

To provide volunteering opportunities to a diverse range of people, providing experience of working with animals and the opportunity to be part of the team.

### **Achievements and Performance**

This year has seen an unprecedented level of demand which we anticipate will continue into future years as the impacts of Covid and other world events continue to affect local people. We remain dedicated to doing all that we can to improve the lives of animals and provide a safe place for animals without a home, as well as supporting local people in times of need. We will also continue to provide an inclusive place for local people to volunteer and be involved in the organisation.

We have been steadily growing our presence at events this year both as a way of raising awareness in the community and raising vital income for the charity. We are pleased to show that our income from events has increased this year and very pleased that we had a successful second year of running our Santa's Grotto, which received incredibly positive

feedback from attendees. This will now be part of our annual calendar of events which we will look to continue increasing in the next year.

Our renovation of animal enclosures, and our site in general, has continued this year and will continue into next year as we continually seek to improve habitats for our animals. We are incredibly grateful to our wonderful volunteers, without whom we couldn't run, for all of their hard work and dedication to improving the lives of the animals in our care.

We know that there are likely to be challenging times ahead and will be seeking to use our income as carefully as possible to support as many animals and community members as we can. Demand continues to increase, year on year, and we anticipate this to carry on into the next year. With this in mind we have been working on improving our systems and procedures within the organisation to reduce the time spent on admin but improve our ability to monitor and track our progress.

The local community continue to be incredibly supportive of us as an organisation and we could not have the impact we do without their donations and encouragement. Working with our community enables us to raise awareness of not only the work that we do but of animal welfare and responsible pet ownership in general. This will continue to be a focus of ours in the coming year.

Over the coming year we will be putting more focus on diversifying our income and setting up a regular calendar of events that our supporters can engage with us through. We know that we continue to need to focus on our fundraising efforts and making the most of every pound that is raised and will seek to continue to do this as in previous years.

## **Governance**

New trustees are appointed through either an application process or through invitation to join the board based on skills and experience. They are inducted through a buddying system with existing trustees. The charity is run solely by volunteers and employs no paid staff. At present the trustees are responsible for decisions and day to day management.

The trustees are confident that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## **Notes Forming Part of the Financial Statement**

### **Financial Review**

Our overall income this year was again lower than last as several income generation streams have yet to recover from the pandemic and other world events. Our ability to raise income has also been affected by our volunteering numbers and the level of demand we have faced meaning that volunteers have needed to be redeployed to support our animals as a priority.

We were overwhelmed with the level of support for our Santa's Grotto this year and the support that we had to make it such a success and will be continuing to run this and other events as a way of generating income.

Certain areas of expenditure have increased as a result of the increased demand such as our veterinary costs and motoring expenses (fuel costs), but we have been able to see savings across other areas of expenditure through careful management of our resources. This continues to be an area of focus for the organisation to manage its resources effectively during difficult times.

### **Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently through the year and in the preceding year.

### **Basis of accounting**

These accounts 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 accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes – the charity has no designated funds in this period.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal – the charity has no designated funds in this period.

## **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, or virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Financial Statements when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Any tax recoverable from Gift Aid income is reflected in the accounts in the year in which it is received.

## **Resources expended**

- Expenditure is recognised on a cash basis.
- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Review fees linked to the strategic management of the charity.

## **Statement of Cash Flow**

As Second Chance Animal Rescue is not considered a larger charity a Statement of Cash Flow is not required.

## **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years. Impairment reviews are carried out as and when evidence comes to light that

the recoverable amount of a functional asset is below its net book value due to damage, obsolescence, or other relevant factors.

## **Reserves**

Second Chance Animal Rescue requires an appropriate level of funds in reserve to:

- ensure that the trustees are able to provide services currently available to animals in need and local people for a minimum of three months into the future should funding become unavailable.
- ensure that Second Chance Animal Rescue is able to survive unexpected setbacks such as short-term funding issues or problems from internal or external causes.
- provide financial stability to pro-actively respond to changes in levels of demand.

Trustees recognise that although six months reserves would usually be adequate to ensure financial security, due to the current economic challenges and likely impact it will have on demand and income generation, it will seek to maintain at least three months reserves with the view to increasing this in future years.

Based on predicted expenditure for the coming year it is estimated that it would currently cost £25,000 - £50,000 to operate services for that period. Our free reserves at 31 December 2022 stood at £45,492.



**John Ranger**  
**Chairman on behalf of**  
**Board of Trustees**  
**Second Chance Animal Rescue**



**Second Chance Animal Rescue  
Income & Expenditure  
for the year ending 31<sup>st</sup> December 2022**

	<b>2022</b>	2021
	<b>£</b>	£
REVENUE	<b>107,984</b>	128,795
Expenses	<b>(106,685)</b>	(127,891)
	<hr/>	<hr/>
NET INCOME BEFORE INTEREST	<b>1,299</b>	904
Interest Received & Other Income	<b>8</b>	3
	<hr/>	<hr/>
NET INCOME BEFORE TAXATION	<b>1,307</b>	907
Taxation	<b>0</b>	0
	<hr/>	<hr/>
NET INCOME FOR THE PERIOD	<b>1,307</b>	907
	<b>=====</b>	<b>=====</b>

**Second Chance Animal Rescue**  
**Assets & Liabilities**  
**As at 31<sup>st</sup> December 2022**

	Notes	<b>2022</b> £	2021 £
FIXED ASSETS			
Land & Buildings	1	<b>0</b>	0
Tangible Assets	1	<b>7,511</b>	3,486
		<hr/> <b>7,511</b>	<hr/> 3,486
CURRENT ASSETS			
Cash and cash equivalents		<b>37,981</b>	40,699
		<hr/> <b>37,981</b>	<hr/> 40,699
CREDITORS – Amounts Falling Due Within One Year		<b>0</b>	0
		<hr/> <b>0</b>	<hr/> 0
NET CURRENT ASSETS / (LIABILITIES)		<hr/> <b>37,981</b>	<hr/> 40,699
		<hr/> <b>37,981</b>	<hr/> 40,699
TOTAL ASSETS LESS CURRENT LIABILITIES		<b>45,492</b>	44,185
PROVISIONS FOR LIABILITIES		<b>0</b>	0
		<hr/> <b>0</b>	<hr/> 0
NET ASSETS		<b>45,492</b>	44,185
		<hr/> <b>45,492</b>	<hr/> 44,185
		<b>=====</b>	<b>=====</b>
RESERVES			
Brought forward		<b>44,185</b>	43,278
Surplus		<b>1,307</b>	907
		<hr/> <b>45,492</b>	<hr/> 44,185
TOTAL RESERVES		<hr/> <b>45,492</b>	<hr/> 44,185
		<b>=====</b>	<b>=====</b>

## Notes to the Accounts

### 1. TANGIBLE FIXED ASSETS

	Land & Buildings £	Equipment £	Total £
<b>COST</b>			
As at 31.12.21	2,000	13,018	15,018
Additions	0	6,000	6,000
Disposals	(0)	(0)	(0)
At 31.12.22	<u>2,000</u>	<u>19,018</u>	<u>21,018</u>
<b>DEPRECIATION</b>			
As at 31.12.21	2,000	9,532	11,532
Charge for Year	0	1,975	1,975
Disposals	(0)	(0)	(0)
At 31.12.22	<u>2,000</u>	<u>11,507</u>	<u>13,507</u>
<b>NET BOOK VALUE</b>			
At 31.12.22	0	7,511	7,511
At 31.12.21	0	3,486	3,486
	=====	=====	=====

### 2. RECONCILIATION OF MOVEMENT IN RESERVES

	Income Account £	Total £
As at 31.12.21	44,185	<b>44,185</b>
Net Income for period	1,307	<b>1,307</b>
As at 31.12.22	<u>44,185</u> =====	<u><b>44,185</b></u> =====

## Statement of Financial Activities

	2022	2021
	£	£
REVENUE		
Voluntary Income	76,062	103,041
Rehoming Donations	3,813	3,568
Livery	6,105	10,575
Donations from Trusts	12,800	10,869
Earned Income	9,204	742
Bank Interest Received	8	3
<b>TOTAL INCOME</b>	<b>107,992</b>	<b>128,798</b>
EXPENDITURE		
Advertising/Marketing	572	103
Animal Feed	6,359	7,525
Bank/Donation Charges	874	514
Hay & Straw	17,190	32,970
Insurance	3,156	2,416
Telephone	120	80
Printing, Post & Stationary	208	363
Motor Expenses	15,755	14,350
IT costs	654	874
Vet & Medical Expenses	13,183	7,247
General Animal Expenses	2,830	2,488
Fundraising Expenses	1,839	815
Small Tools	71	701
Sundry Expenses	659	1,524
Depreciation	1,975	1,487
Building Supplies/Maintenance	4,100	16,294
Rent	37,140	38,140
	<b>106,685</b>	<b>127,891</b>
<b>NET SURPLUS</b>	<b>1,307</b>	<b>907</b>
	=====	=====

The charity holds no designated or restricted funds in this accounting period

### **Year ending 31<sup>st</sup> December 2022**

I report on the accounts for the year ended 31 December 2022 set out on pages 9 to 12 which have been prepared in accordance with the Charities Act 2011 (the Charities Act).

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Barker, FCCA  
154 Widmore Road  
Bromley, Kent  
BR1 3BP  
Date: 31/10/23