



Special Needs Older Rabbits Sanctuary

Registered Charity 1163102

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SNORS ANNUAL REPORT STATEMENT 2022/23

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Section 1: Charity Commission Reporting Requirements

Special Needs Older Rabbits Sanctuary is a Charitable Incorporated Organisation (CIO). Charities are required to prepare and return the following information annually to the Charity Commission: -

- Trustees Annual Report – prepared by Trustees
- Receipts and Payments Accounts – prepared by Trustees
- A Statement of Assets and Liabilities – prepared by Trustees
- An Audit or Independent Examination of the Accounts

Section 2: Trustees Annual Report 2022/23

Charitable Objectives

For the public benefit to relieve the suffering and distress of older and special needs rabbits in need of special care and attention by reason of sickness, neglect and mistreatment and in particular to provide an end of life sanctuary for the reception, care and treatment of such animals and to educate the public in their care throughout England and Wales.

Main Activities/ Objectives

The Charity was formed in April 2015 and registered with the Charity Commission in August 2015.

- To give end of life love, care and companionship to rabbits in need of an experienced home environment which would otherwise not be re-homeable
- Only re-home from reputable rescues (we are unable to take rabbits from the general public)
- Ensure rabbits are given appropriate and prompt medical treatment by a qualified veterinarian
- Not to allow suffering and ensure that once our rabbits have no quality of life, with veterinary agreement, we will have them humanely put to sleep
- Only take in rabbits where space and funds allow
- Actively fundraise to cover our veterinary costs
- Communicate the rabbit welfare message via our Facebook posts
- Provide advice and support to the general public on rabbit welfare matters
- To be open and transparent in what we do
- To enjoy, love and respect the rabbits in our care

All the Trustees declare and respond to the Charity Commission guidance on public benefit.

Achievements

In its eighth year, the charity has had a small increase in its income of £1.3k, however finally the cost of living crisis has had a significant impact on the charity and expenditure increased by 53%, primarily due to increased veterinary costs.

We have received incredible support from the public, other charities and from the corporate sector. The biggest source of our income is from the public in the form of donations, legacies and from our sponsorship scheme, this makes up almost 70% of our income. We are incredibly grateful to have received £4k unrestricted grants from 2 different sources, Animal Protection Trust and Ecclesiastical (administered by Charities Trust). These grants have

helped tremendously and have helped us to ease the pressure on the charity due to the cost of living crisis and constituted 12% of our income.

A small amount of our funds were transferred to The Building Fund. However, the Trustees have been forced to acknowledge that these funds maybe needed to support the charities veterinary and running costs in the future. As the fund is unlikely to grow to the figure of £400k within the next 10 years, the aspirational figure needed to purchase property and land, the goal of property ownership by the charity, may not be achievable within the lifetime of individuals currently operating the charity, this is indeed the charity's biggest risk. The charity will seek guidance from the Charity Commission on this matter and will continue to make the best decisions to continue operating and supporting special needs rabbits going forward.

We have continued to provide support to members of the public who require advice on their own rabbits with special needs, this is taking more of our time, but proving extremely rewarding.

Trustees

We would like to say thank you to Sally Hibbert for her significant support as Trustee. Sally has sadly stepped down due to other commitments, we wish her well in her future endeavours.

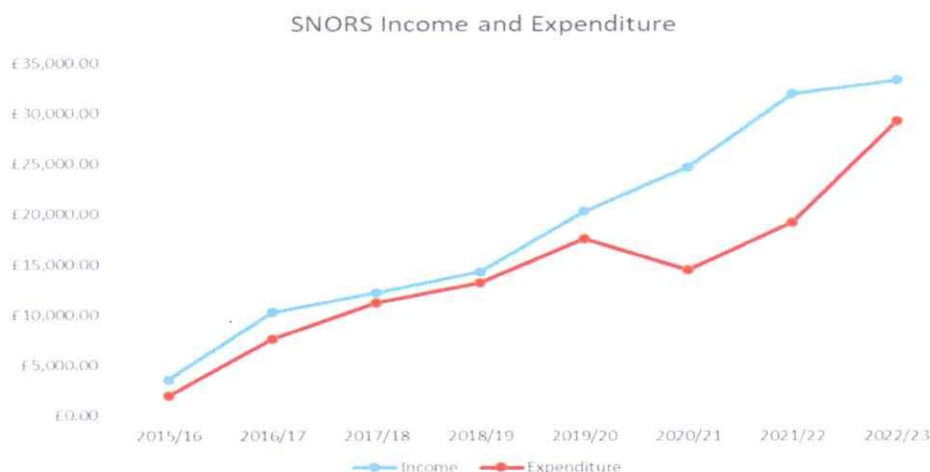
The following is a summary of the changes in Trustees and their roles.

Trustee Name	Role	Role from	Role to
Sally Hibbert	Trustee	26/12/21	30/9/23

Financial Review

Financial Performance – The total income for 2022/23 was £33,340.01 including Building Fund Interest and the expenditure was £29,217.17. The overall net balance being £4,122.84 which is significantly less than previous years. Some of our funds have been transferred to the building fund, although less than the previous year (see below).

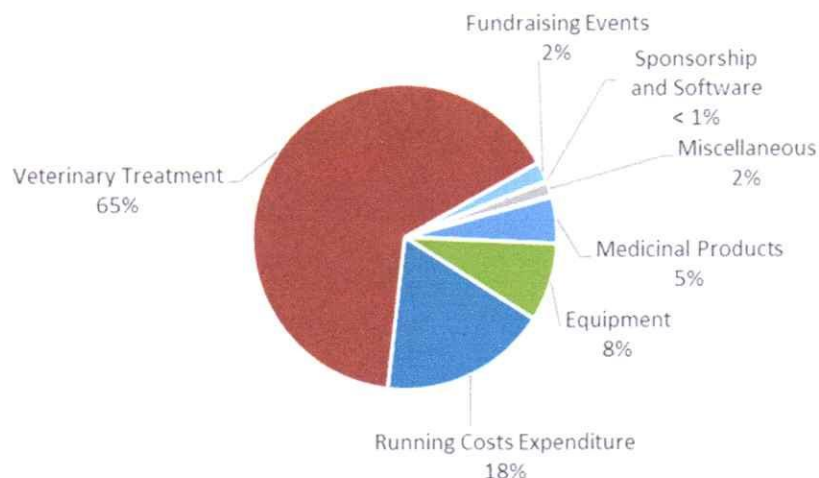
The charity's overall net assets at the end of 2022/23 was £36,220.87* (see breakdown below).



The charity was extremely fortunate to have an increase in funding from grants and donations compared to previous years, accounting for over 64% of its income, however this is coupled with another decrease in income from fundraising events, which is understandable with the cost of living crisis.

The overall total costs incurred for veterinary treatment, medicinal products and equipment was 78% of total expenditure which is slightly higher than previous years. The most significant increase has been in veterinary care which has almost doubled. We have been cautious with running costs and have managed to keep them at a similar level to previous years.

2022/23 Expenditure by Category



- Fundraising Events
- Sponsorship
- Miscellaneous (Includes online Shopping, sale of donated goods)
- Software Expenditure
- Medicinal Products
- Equipment
- Running Costs Expenditure
- Veterinary Treatment

BREAKDOWN OF FINANCES

Current Account Balance	£ 6,423.02
Transfer to Building Fund Savings Account	£5725.43
Building Fund Savings Account c/f from previous year	£24,003.17
Interest Accrued on Building Fund Savings	£69.25
	(Building Fund Total end of 2022/23 £29,797.85)
TOTAL NET ASSETS end of 2022/23	£36,220.87

We were not able to make use of the restricted funds grant for the rabbit run roof project provided by the LUSH UK charity pot scheme. There is still £587 remaining to be spent on tarpaulin sheets for the outdoor runs, which, due to supplier difficulties, have yet to be purchased.

We received £1,300.03 gift aid claim this financial year.

Reserves Policy –

Trustees monitor the charity's income and expenditure on a monthly by basis enabling careful management of its finances by using the reserves policy. This ensures that there are sufficient reserves to continue to support the rabbits in the charity's care for the remainder of their lives.

The Trustees have agreed that £400 per rabbit will be held in reserve, we will keep this figure continuously in review. When charity funds drop near to its reserve the charity will take no additional rabbits into its care until the Trustees have reviewed its financial position. We believe this is required to maintain our high standard of care.

Section 3: Receipts and Payments Accounts

The Trustees have agreed that SNORS will prepare its accounts on a Receipts and Payments basis. This is permitted under Section 144 of the Charities Act 2011 for small charities where the gross income does not exceed £250,000.

The accounts have been completed using the Charity Commission standard proforma spreadsheet (CC16a) which provides analysis of the incoming and outgoing cash for the year 2022/23.

The Trustees believe our accounts to be a true and fair representation of the charity's income and expenditure for the year 2022/23.



Special Needs Older Rabbits Sanctuary

1151102

Receipts and payments accounts

CC16a

For the period
from

Period start date
01-Apr-22

To

Period end date
31-Mar-23

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Medicinal Products (VAT refund)	-	-	-	-	-
Interest on Building Fund Savings account	69	-	-	69	14
Members' Subscriptions - Sponsorship	4,347	-	-	4,347	3,677
Fundraising Events	4,236	-	-	4,236	5,023
Donations, Legacies, Unrestricted Grants	21,993	-	-	21,993	20,105
Animal Friends Insurance - Restricted	-	-	-	-	600
Sale of Donated Goods	1,261	-	-	1,261	68
Easyfundraising/ Other Income	-	-	-	-	1,129
Gif Aid Claim	1,300	-	-	1,300	999
Medicinal Products	-	-	-	-	226
Equipment (refund)	134	-	-	134	117
Sub total (Gross income for AR)	33,340	-	-	33,340	31,958
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	33,340	-	-	33,340	31,958
A3 Payments					
Cost of Charitable Activities - Veterinary Treatment	19,016	-	-	19,016	9,665
Cost of Charitable Activities - Medicinal Products	1,432	-	-	1,432	1,588
Running Costs - inc PO Box Annual Fee	5,209	-	-	5,209	4,059
Cost of Fundraising Events - postage	618	-	-	618	343
Cost of Charitable Activities - Equipment (see section B4)	2,429	-	-	2,429	2,743
Cost of Charitable Activities - Computer Software	31	-	-	31	23
Miscellaneous including Sale of Donated Goods	457	-	-	457	-
Cost of Sponsorship Activities	25	-	-	25	121
Animal Friends Insurance - Restricted	-	-	-	-	600
Sub total	29,217	-	-	29,217	19,143
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	29,217	-	-	29,217	19,143
Net of receipts/(payments)	4,123	-	-	4,123	12,815
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	31,511	587	-	32,098	19,283
Cash funds this year end	35,634	587	-	36,221	32,098

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account Bank Balance (split into restricted and unrestricted funds)	5,836	587	-
	Building Fund Savings Account (held in account which accrues interest providing 95 days notice given for withdrawal of funds). No restrictions on access.	29,798	-	-
		-	-	-
	Total cash funds	35,634	587	-

(agree balances with receipts and payments
account(s))



[illegible]

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	None		-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Daewoo Portable Air Conditioner Unit			309
	Washing machine			287
	Photizo LED Light therapy wand			150
	Clear Tarps for Inkys run			112
	1 large posturepal memory foam mat			89
	1 large posturepal memory foam mat			88
	DeLonghi Radia S Oil Filled Radiator			87
	Flooring for rabbit run			71
	Dell laptop			69

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Carol Seddon	27/01/2023
	Sharon Weaver	27/01/2023

Section 4: A Statement of Assets and Liabilities

Assets: Numerous items were purchased this financial year by the charity for its charitable purpose. Those purchased are listed below in full: -

WRABBIT	Multiple pairs of rabbit hock socks	£357.00
VIEWCLICKBUY	Daewoo Portable Air Conditioner Unit	£309.00
One Two Hop	Multiple pairs of rabbit hock socks	£267.32
Danetre Health Pro	LED Light therapy wand	£150.00
BESTWAY WHOLESALE	10 ceramic bowls and some hay	£108.26
PETLIFE INTERNATIONAL	1 large memory foam mat	£89.46
PETLIFE INTERNATIONAL	1 x Posturepal mat	£87.92
BuysBest	DeLonghi Radia S Oil Filled Radiator	£86.88
DISCOUNT CARPETS	Flooring for run	£71.00
LITTLE FIELDS FARM	Multiple hay bags	£59.28
Amazon Marketplace	10 Pairs of clogs refund for purchase - for disease control	£52.49
Adam Woodward	Private purchase of 2 x large travel carriers	£45.00
Amazon Marketplace	1 echo dot for rabbit room music	£42.57
Amazon Marketplace	2 garden tidy litter trays donated to polish rabbit rescue	£42.50
Amazon Marketplace	2 garden tidy litter trays donated to polish rabbit rescue	£42.48
Amazon Marketplace	Solar panel and fan for run	£36.57
Amazon Marketplace	1 pet cctv camera	£28.99
Amazon Marketplace	1 pet cctv camera	£24.64
Amazon Marketplace	4 incontinence pads for disabled rabbits	£23.75
Amazon Marketplace	1 pet cctv camera	£23.19
Amazon Marketplace	1 pet cctv camera	£23.19
Amazon Marketplace	2 pack of outdoor lights for rabbit run	£23.19
Amazon.co.uk	Bissell Natural Sweep Carpet Sweeper	£22.99
DUNELM LTD	8 fleece throws	£22.40
Amazon Marketplace	1 pet cctv camera	£21.74
Amazon Marketplace	Cat Tunnel toy	£18.99

Amazon Marketplace	2 washable seat pads for disabled rabbits	£18.24
Amazon Marketplace	1 echo dot for rabbit room music	£16.99
PAYPAL	Window Kit for rabbit air conditioning unit	£14.99
Amazon Marketplace	2 x desk fans for rabbits	£12.98
Amazon Marketplace	2 memory foam mats	£12.00
Amazon Marketplace	Ear picks for disabled rabbits	£11.97
Amazon Marketplace	Outdoor thermometer for rabbit run	£10.95
Amazon Marketplace	Digital Thermometer for Rabbit Run	£10.95
Amazon Marketplace	Batteries for outdoor rabbit run lights	£10.30
Amazon Marketplace	Sweeper for rabbit room	£4.99
Amazon Marketplace	Specialist toe nail clippers for poppy	£3.98

For the purpose of Charity Commission reporting, an 'asset' is an item that is going to be used over multiple years - such as computers, printers, etc.

The top 9 currently most valuable 'assets' the charity holds have been included on the annual account spreadsheet (due to space on the form). Trustees agreed the value of assets will depreciate by 50% per year (of the previous years value).

Liabilities: The charity has no listed liabilities.

Section 5: An Audit or Independent Examination of the Accounts

This is required where the charity's gross income is over £25,000. As our income for the current financial year is at £33,340.01 (including interest earned on the Building Fund Savings account) the Charity has fortunately been offered the services of Philip McGowan, who has independently examined the accounts. Philip is a Chartered Accountant who qualified in an audit and accountancy role, and has since worked in a number of roles in industry, including in the charitable sector.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Special Needs Older Rabbit Sanctuary

**On accounts for the year
ended**

31st March 2023

**Charity no
(if any)**

1163102

Set out on pages

6 - 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Philip McGowan

Date:

24th January 2024

Name:

Philip McGowan

**Relevant professional
qualification(s) or body
(if any):**

FCA

Address:

8 Lime Grove

Nottingham

NG9 7GF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Section 6: HMRC Income Tax and VAT

VAT - SNORS are not currently registered for VAT as our charitable turnover is less than £85,000.

Details below are from the Government website: -

- You must register for VAT if your [charity's VAT taxable turnover](#) (the total value of everything you sell that isn't exempt from VAT) is more than £85,000.'
- 'If everything you sell is [exempt from VAT](#), you do not have to register for VAT.'

Being registered with HMRC entitles the charity [to special VAT relief on certain products and services](#). We pay VAT at source at the on applicable products and services and take advantage of the zero rated VAT on medicinal products and medical and scientific equipment, by providing applicable suppliers with a 'declaration' confirming that we are eligible for VAT relief.

Income Tax – SNORS had been requested by HMRC to submit a corporation tax payment for the period 2022/23. On 31st December a nil return was submitted, prior to the full report and accounts being available to submit.

From the Government website: -

'Charities do not pay tax on [most types of income](#) as long as they use the money for [charitable purposes](#).


The small proportion of our activities which could be classed as 'charitable trading' is less than 1% of the charity's overall income. We believe this falls under paragraphs 13-15 of the small scale non charitable trading exemption, whereby the charity's annual trading turnover is less than £8,000 or 25% of its total income resources.

<https://www.gov.uk/government/publications/charities-detailed-guidance-notes/annex-iv-trading-and-business-activities-basic-principles#exemption-for-small-scale-non-charitable-trading>

SNORS sponsorship scheme currently operates within an exemption as no minimum payment is requested and there is no significant benefit provided in return for sponsorship.

We believe SNORS income is exempt from Income Tax.

SNORS carries forward total net assets of £36,220.87 which has accrued with full compliance of the current tax and VAT systems.

Declared as correct on behalf of the Trustees:- 	Declared as correct on behalf of the Trustees:- 
Name: Carol Seddon	Name: Sharon Weaver
Dated: 27/1/24	Dated: 27/1/24
SNORS Trustee & Chairperson	SNORS Trustee & Secretary