

SAVING MACEDONIAN STRAYS

England & Wales · Charity number 1170041

Details

Status Registered

Legal form CIO

Registered 2016-11-04

Register [View on the Charity Commission register](#)

Contact

Address Hicloud Accounting Ltd
Unit 7
Wheatcroft Business Park
Landmere Lane
Edwalton
NOTTINGH

Phone 01752670285

Email INFO@SMSRESCUE.ORG.UK

Website www.smsrescue.org.uk

Activities

Objects: (1.) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS. (2.) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Saving Macedonian Strays is a voluntary organisation, set up with the aim of rescuing, rehabilitating and rehoming stray animals in Macedonia by providing love, shelter, food and veterinary care. We support a group of young animal rescuers and help to re-home dogs and cats into loving forever homes in the UK and across Europe.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Macedonia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	-	-	-	-
2023-03-31	£64,713	£132,924	-	-
2022-03-31	£125,090	£92,826	-	-
2021-03-31	£83,176	£79,870	-	-
2020-03-31	£75,913	£53,846	-	-
2019-03-31	£77,378	£65,183	-	-

Trustees

Name	Role	Appointed
Bethany Jane Estelle Donohoe		2017-05-18
Helen Gaynor Bradley		2018-08-17
Julie Matthews		2016-12-01

SAVING MACEDONIAN STRAYS

England & Wales - Charity number 1170041

Accounts

Saving Macedonian Strays

Charity No. 1170041

Trustee's Report and Unaudited Accounts

31 March 2023

Saving Macedonian Strays

Contents

	Pages
Contents	1
Trustee's Annual Report	2 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 14
Detailed Statement of Financial Activities	15 to 16

Saving Macedonian Strays
Trustees Annual Report

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1170041

Principal Office

Unit 7 Wheatcroft Business Park
Landmere Lane
Edwalton
Nottingham
NG12 4DG

Trustee

The following trustee served during the year:

J. Matthews

Trustees holding title to charity property

Miss J Matthews

Miss B Donohoe

Ms H Bradley

Miss A Hayes

Key Management Personnel

Chair

J Matthews

Trustee

Trustee

Trustee

Accountants

HiCloud Accounting Limited
Unit 7
Wheatcroft Business Park
Landmere Lane
Nottingham
NG12 4DG

Bankers

Co Operative Bank
160 Armada Way
Plymouth
PL1 1LF

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Saving Macedonian Strays **(A charitable incorporated organisation)**

Trustee's Report
For The Year Ended
31 March 2023



Registered Charity Number
1170041

Registered Charitable Incorporated Organisation Number
CE008108

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

The trustee presents her report and the financial statements for the year ended 31 March 2023. The trustees who served during the year were Julie Matthews, Helen Bradley, Bethany Donohoe and Alicia Hayes.

Structure, governance and management

Governing document

Saving Macedonian Strays (SMS) is a charitable incorporated organisation (CIO), number 1170041, whose only voting members are its charity trustees. The CIO was formed on 4th November 2016 and was established under a Constitution that established the objects and powers of the CIO. The trustees are eligible to vote at the AGM to appoint and re-appoint Trustees.

Appointment of trustees

The Board has power to appoint trustees as it considers fit to do so. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustee Training and Induction

This is carried out by the existing trustees and covers duties of a trustee, legal responsibilities, and the nature of Saving Macedonian Strays as a CIO. A Trustee induction pack is available including helpful information and links to the Charity Commission's Essential Trustee Guide and supporting documents.

Organisation

The board continues to have regular online meetings with the team in N Macedonia and Maggie Gjorgieva-Djajkov in Germany. 2022-23 has been a year of challenges, but also of big success despite the uncertainties faced in time of the Covid-19 Pandemic. We look to expand our trustee team and diversify in the coming year to enable a greater knowledge and better results in our charitable work.

Saving Macedonian Strays is a voluntary organisation. The four board members currently carry out all UK management, communication, and administration. The board works closely alongside the N Macedonian NGO Animals Voice and are in daily contact with the team on the ground. During the year the Macedonian team consisted of the same members as the previous year: Maggie Gjorgieva-Djajkov (President), Meri Stojkova, Monika Petkovska, Marjan Krstevski, Marija Karastojanova (Finance) and Shelter Manager Marija Apceva.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

Julie continued to oversee the UK finances and maintain accurate financial records for the charity. This is a complex and time-consuming task; the board are aware of the implications of this on Julie's capacity alongside her full-time employment. The board hopes that when sustainable funds can be secured a freelance bookkeeper can be contracted to ease some of this burden from Julie whilst ensuring timely financial management accounts are kept. The charity continues to use QuickBooks accounting software to log and reconcile all financial accounts and funds.

In the previous year, an issue occurred with transferring funds from the charity's Cooperative Bank Plc account to the Animals Voice Macedonia Komercijalna Banka Skopje account. We were informed this was, in part, due to a change in European banking policy following Brexit. Thankfully the issue was finally resolved in June 2022 and there have been no further issues following Maggie Gjorgieva-Djajkov opening a new bank account for the NGO to receive funds.

Saving Macedonian Strays overheads have been minimal due to office space being gifted by the UK charity The Barefoot Project. The registered address is The SPACE Centre, 2 Hornchurch Lane, Plymouth, PL5 2TH. The office gives Julie access to desk space, computing, telephone and storage facilities. It is estimated to be gifted in-kind to the value of £8,000 per annum. In October 2022 our trustees were informed that sadly Barefoot would be closing in 2023 after supporting local communities in Plymouth for 27 years. The trustees passed on their thanks for the support Barefoot gave to the Saving Macedonian Strays from its inception. The board is now looking to secure a new location where the charity can be based.

In 2022 Trustee Liss Hayes spent six months volunteering in Macedonia whilst documenting the challenges faced by the local team through social media. These challenges included extreme weather conditions, a high number of stray animals, and a lack of physical help at the shelter. Her social media efforts helped promote the shelter, attracting other UK citizens to visit, volunteer, and adopt animals. Upon returning to the UK, she successfully fostered and rehomed 12 animals and built a network of fosterers.

Trustee Helen Bradley also visited the shelter in May 2022. After her stay in N Macedonia she initiated the creation and sale of handcrafted items through the Charity's fundraising Facebook group to support shelter costs.

The trustees collectively spent an average of 70 hours per week volunteering for Saving Macedonian Stray. Their duties included liaising with the team in North Macedonia, fundraising, financial management, procurement, marketing and graphic design, managing social media sites, responding to emails and messages, conducting research and pursuing potential fundraising opportunities.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

Risk Management:

The charity continues to review the risks to which it is exposed. The major risk remains financial due to the cost involved in addressing the exponential stray population problem in N Macedonia, current global uncertainties in the wake of the Covid-19 Pandemic and the worrying increase in the cost of living. The board has monitored and reviewed the increasingly concerning financial situation during the year.

The drastic increase in prices across North Macedonia significantly impacted the charity's operational costs. Bills, including those for veterinary services, food, utilities and supplies, nearly doubled placing additional financial strain on our partner NGO Animals Voice Macedonia and our financial resources.

In response to financial challenges, the team prioritised fundraising initiatives to sustain operations and support the development of a new shelter. Despite limited resources, the charity explored innovative avenues, such as social media platforms like TikTok and Instagram, to expand its reach and engage with a wider audience. Maggie Gjorgieva-Djakov, Animals Voice Macedonia President, initiated a TikTok account to leverage its popularity and raise funds for the new shelter. Additionally, trustees dedicated efforts to enhance the charity's presence on Instagram, resulting in a surge in followers and supporters.

The Charity experienced a reduction in the number of volunteers available in the year. This decline posed challenges in maintaining the level of support needed for daily operations, including rehoming, fundraising efforts, administrative tasks and developing outreach projects.

Considering these challenges, Saving Macedonian Strays remains steadfast in its commitment to animal welfare and sustainability. The organisation continues to adapt its strategies and leverage available resources to overcome obstacles and achieve its objectives. Despite facing financial pressures and logistical constraints, the team remains resilient, focusing on collaboration, innovation, and community engagement to drive positive change for stray animals in North Macedonia.

During this year we continued to work closely alongside Animals Voice Macedonia President Maggie Gjorgieva-Djakov, who negotiated the purchase of land for shelter development. Restricted funds donated towards the Big Build Project along with generous donations from a long-standing supporter, were successfully transferred to Animals Voice Macedonia in August 2022 for the purchase of the land and associated legal costs. The land is 12,000m² in size and with further fundraising efforts will house a fit-for-purpose shelter, a veterinary facility and Education Centre.

The next step is obtaining the necessary permissions to change the land from agricultural to development use and gaining city and building approval from the N Macedonian authorities. The approximate time frame for this is between 18 and 24 months. We continue to liaise

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

with Maggie regularly, who provides all information and updates with translation as required. Raising funds for the construction costs remains a key goal for the upcoming year.

During this period SMS has received donations from the following:

- 3 x separate donations totaling £26,000 towards The Big Build Project from a longstanding, regular supporter.
- 2 x donations of £500 to general funds from two regular supporters.
- £51 from the proceeds of Trustee Helen Bradley's crafting creations sold on EBay.

2022-23 was an increasingly tough year for SMS and charities in general. With the cost of living increasing at an alarming rate, supporters are feeling the pinch, and charities are struggling with increasing running costs. The board is aware that without the support of the generous donors mentioned above the charity would have been forced to make some tough decisions.

Fundraising for developing a website and a more predominant web presence has always been one of the charity's goals but has, again, had to be put on hold. With the monthly expenditure for running the shelter increasing drastically along with the general increase of costs in N Macedonia, the trustees have needed to invest more time on fundraising efforts for essentials such as food and veterinary care. The charity continues to seek more volunteers and help raise the charity's profile online via Social Media networks.

Public Benefit

We note the commission's guidance on public benefit, including the guidance on charging fees for services. Saving Macedonian Strays continues to be a solely voluntary charity and does not charge any fees. The trustees have become increasingly aware that they may need to revisit the current working model; as the charity has grown and with only a small board of trustees, capacity to develop a resilient and sustainable charity is stretched. The charity predominantly still currently relies on donations and Gift Aid income to fund its activities.

We continue to support the work of Animals Voice Macedonia; a registered N Macedonian NGO since 2015, formed by a group of young people who wanted to help the stray animals in their country. From changing legislatures to proposing laws to pick up injured animals from the streets, from educating local young people to campaigning for mass neutering in their country, they have managed to make a small change in the perception and treatment of the stray animal population in the region where they are active. We are determined to continue to support their efforts in tackling the abhorrent abusive treatment of stray animals in N Macedonia. Furthermore, working in partnership, we are taking positive steps with regard to building a trusting relationship with the local municipality with the purpose of

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

implementing sustainable measures towards reducing the number of stray animals and improving animal welfare in the country.

We have been developing a 'Spay a Pet Project', encouraging local pet owners to have their dogs neutered with a subsidy or full cost for those who cannot afford it. This is essential for tackling the stray animal population in a country where pet animals also roam freely. In order to receive help with spaying costs, the pet owners are also required to microchip and register their pets. The microchips used for this are being donated by the Agency of Veterinary and Animal Welfare. This project has targeted only female dogs. Sadly, thousands of unwanted puppies continue to be abandoned on the street by pet owners, but we are hopeful with increased awareness and funds the project will start to have a positive outcome. In this financial period, we have funded to neuter 17 pets, 42 stray dogs and 12 stray cats.

In developing its programme of activities Saving Macedonian Strays aims to work to address the worst cases of abuse and support those volunteers and rescuers that are struggling to help with very little, if any, resources.

SMS remains focused on:

- Encouraging Volunteering and the social benefits it brings
- Encouraging participation in positive activities surrounding the proper care of companion animals
- Highlighting the positive effects on health that animals give
- Empowering individuals to make change in a country plagued by corruption at all levels
- Promoting good animal welfare as an aid to enhance tourism as an industry in N Macedonia .

Objectives and Activities of the Charity

Objectives and Aims

The principal objectives of SMS are:

- (1.) For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- (2.) To promote humane behaviours towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill-usage to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

Achievements and performance by the Charity

Activities and performance

Key Achievements:

Purchase of Land

With the restricted funds for the Big Build, along with the generous donation of £26,000 by an ongoing supporter, in August 2022 funds were transferred to Animals Voice Macedonia to purchase land – the initial step in developing a custom-built shelter on land that is owned. All information and contracts were translated and submitted to the trustees prior to funds being released.

Although still in its early stages and with a huge amount of work to be done, it is hoped that the new shelter will also house a veterinary facility along with an Education Centre for local people. The process of obtaining a building permit has commenced but unfortunately this can take up to 24 months.

Meanwhile the team is still on rented land in a shelter with basic conditions and an ongoing dispute with the neighboring landowners has continued to worsen. The situation continues to be monitored. The team on the ground continues to strive to do the very best to care for the rescue animals at the shelter and those that come into their care.

Animals Rescued

In the year 2022-2023 we helped Animals Voice Macedonia rescue 74 x new dogs, 5 x cats, 1 x donkey and 1 x horse. Sadly 19 of them had to be humanely euthanised due to the extent of their injuries.

As of 31/03/23, the number of animals in the shelter, in the clinic, in foster and in pension was 97.

Spay/Neuter

59 dogs and 12 cats were sterilised.

Rehoming

In the year 2022–23 we rehomed 18 dogs & 3 cats

Case Studies

Apache

Apache, a 4 year old Anatolian/Shepherd/Kangal dog has been at the shelter since 2019. He is a big dog and friendly. However, he was born with a genetic defect to his right paw that caused it to bend unnaturally to the wrong side. As a young dog, this wasn't a problem, and

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

we were reassured by our vets at the time that he wasn't in pain and didn't need amputation. However, as he grew bigger it was obvious to the shelter staff that he was in pain and he wasn't happy and if he knocked his paw or another dog accidentally went near him, he was protective of it. To prevent any conflicts, we had to keep him away from the more boisterous dogs in the shelter. In June a very kind supporter offered to pay for the corrective surgery on Apache's paw in France. In June 2022, a plea was put out for additional funds and within weeks, the money had been raised for his surgery. In the December we published an update on Apache. His surgery was successful, and he was adopted in France.

Mya

Mya was a dog who went to a man's house every day to play with his Labrador, Daisy, and became a part of normal life for this family. One day she didn't come. Then two days passed without a visit. After three days she dragged her body to his home, ripping the skin from her legs to get to her playmate and get help. She had been hit by a car, her legs were paralysed, bloodied and sore. Her skin was covered in ticks, and she was in incredible pain. Shelter staff took her to the vets for tests and treatment. Mya was given painkillers,

fluids, parasite treatment; her wounds were cleaned and ticks removed. Afterwards she was taken to the veterinary clinic in Skopje for an X-ray to confirm her injuries. Her spine was broken. Her pancreas and bladder were bleeding. Her intestines were compacted, and she had internal bleeding – the vet gave her a 10% chance of survival. The decision was taken to end her suffering, and Mya was humanely put to sleep.

Financial review

Funding

2022-23 was our sixth year of operating as a registered charity.

Total income for the year was £64,712 including £8,792 of Gift Aid.

The net incoming resources for the year amounted to a deficit of £68,211 (2021-22 £125,090) and the general (unrestricted funds) reserves stand at (-£6,628) (2021-22 £48,760) with (-£20,325) (2021-22 - £22,861) restricted funds carried forward.

Reserves Policy

Saving Macedonian Strays continues to work towards building an unrestricted reserve. The trustees have an initial aim of raising a £20K reserve. Once obtained this reserve will be maintained and increased to help the CIO pursue its objectives. The reserve will be accumulated from general donations and Gift Aid settled on general donations.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

Designated Funds

The Trustees would like to establish a level of free unrestricted funds that the charity requires for minimal running costs, emergencies and to ensure core overheads such as governance, insurance and accounting fees can be covered. The Trustees consider that the ideal current level of "designated" funds for this purpose should be £25,000 (2021-22 £25,000) which would cover running costs for a period of 6 months.

The designated reserves at 31/03/2023 is £30,363 (2020-21- £15,000)

Restricted funds

The restricted fund is dominated by donations that have been given for a specific purpose. At this time there are Four Restricted Funds. These are:

- The Food Fund - (- £20,223)
- SMS The Big Build Project - £5,731
- Shelter Running costs - (-£5,834)
- Wolf General Fund - £1

The restricted fund carried forward is (-£20,325) (2021-22 - £22,861)

Plans for future periods

Our main plan continues to be the development of the new shelter and raising funds for this aim. We will continue to support Maggie Gjorgeiva-Djajkov with the legalities involved in obtaining building permissions, licencing and utilities in line with the local government and municipality regulation and requirements. This is a huge project that we will need to continue to gain support for.

We again intend to build the capacity of the board and develop a team of UK volunteers and fosterers. With the help of our supporters, we hope to continue developing a fundraising team and using social media to raise the profile of our work. The board will also look to assess the charity's current voluntary operating model. As the charity has grown, the day-to-day running and financial reporting responsibilities have become increasingly time-consuming and complex. To ensure the charity's sustainability in an increasingly uncertain financial climate, the board recognises the need to evolve and potentially employ staff who can help the charity grow and ensure the charity's future.

We aim to continue developing and extending our partnership working, forming new relationships with other rescue organisations enabling skill exchange and best practice in charity development.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

We will continue to raise funds for the 'Spay a Pet' project along with our ongoing Spay/Neuter Campaigns using social media to raise awareness and broaden our reach.

We aspire to develop an education programme but at this time our main focus is The Big Build Project which is hoped will include an Education Centre and Veterinary Facility when sufficient funds are raised. We will continue to broaden our army of supporters in N Macedonia and across the globe, highlighting the ongoing inhumane treatment of stray and kept animals in N Macedonia and other Balkan countries and campaign for real change.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2023

Statement of trustees' responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

On behalf of the board

This report was approved by the board of trustees on 04 December 2025

A handwritten signature in black ink, appearing to read 'Julie Matthews', with a long, sweeping horizontal line extending from the end of the signature.

Miss Julie Matthews

Trustee

Saving Macedonian Strays

Trustees Annual Report

Signed

A handwritten signature in black ink, appearing to read 'J. Matthews', with a long, sweeping horizontal line extending from the end of the name.

J. Matthews

Trustee

04 December 2025

Saving Macedonian Strays
Independent Examiners Report

Independent Examiner's Report to the trustee of Saving Macedonian Strays

I report to the trustees on my examination of the financial statements of Saving Macedonian Strays for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

HiCloud Accounting Limited
Unit 7
Wheatcroft Business Park
Landmere Lane
Nottingham
NG12 4DG
04 December 2025

Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	29,813	34,899	64,712	125,089
Total		29,813	34,899	64,712	125,089
Expenditure on:					
Charitable activities	4	-	1,456	1,456	1,570
Other	5	54,838	76,629	131,467	91,255
Total		54,838	78,085	132,923	92,825
Net gains on investments		-	-	-	-
Net (expenditure)/income	6	(25,025)	(43,186)	(68,211)	32,264
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(25,025)	(43,186)	(68,211)	32,264
Other gains and losses					
Net movement in funds		(25,025)	(43,186)	(68,211)	32,264
Reconciliation of funds:					
Total funds brought forward		48,760	22,861	71,621	39,357
Total funds carried forward		23,735	(20,325)	3,410	71,621

Saving Macedonian Strays**Balance Sheet****at 31 March 2023****Charity No. 1170041**

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	-	28
		-	28
Current assets			
Debtors	9	8,380	25,903
Cash at bank and in hand		9,360	72,103
		17,740	98,006
Creditors: Amount falling due within one year	10	(14,330)	(26,413)
Net current assets		3,410	71,593
Total assets less current liabilities		3,410	71,621
Net assets excluding pension asset or liability		3,410	71,621
Total net assets		3,410	71,621
The funds of the charity			
Restricted funds	11		
Restricted income funds		(20,325)	22,861
		(20,325)	22,861
Unrestricted funds	11		
General funds		53,162	59,790
Designated funds		(29,427)	(11,030)
		23,735	48,760
Reserves	11		
Total funds		3,410	71,621

Approved by the trustees on 04 December 2025

And signed on their behalf by:

J. Matthews

Trustee

04 December 2025

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Saving Macedonian Strays

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds 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.

Saving Macedonian Strays

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Saving Macedonian Strays

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	84,722	20,314	105,036
Other trading activities	19,508	546	20,054
Total	104,230	20,860	125,090
Expenditure on:			
Charitable activities	70,534	21,221	91,755
Other	1,071	-	1,071
Total	71,605	21,221	92,826
Net income	32,625	(361)	32,264
Net income before other gains/(losses)	32,625	(361)	32,264
Other gains and losses:			
Net movement in funds	32,625	(361)	32,264
Reconciliation of funds:			
Total funds brought forward	16,117	23,222	39,339
Total funds carried forward	48,742	22,861	71,603

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donation	28,328	27,451	55,779	105,035
Gift Aid	1,343	7,448	8,791	19,852
Fundraising	142	-	142	202
	29,813	34,899	64,712	125,089

4 Expenditure on charitable activities

	Restricted £	Total 2023 £	Total 2022 £
<i>Governance costs</i>			
Costs re lad purchase	1,456	1,456	-
	-	-	1,570
	1,456	1,456	1,570

Saving Macedonian Strays

Notes to the Accounts

5 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Shelter Costs	570	56,084	56,654	7,222
Food	-	20,494	20,494	17,344
Veterinary	25,258	-	25,258	22,450
Boarding	3,701	-	3,701	4,908
Employee costs	14,642	-	14,642	19,678
Motor and travel costs	7,942	-	7,942	17,861
Premises costs	943	-	943	460
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	28	-	28	28
General administrative costs	1,022	51	1,073	1,304
Legal and professional costs	732	-	732	-
	<u>54,838</u>	<u>76,629</u>	<u>131,467</u>	<u>91,255</u>

6 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	28	28

7 Staff costs

	2023	2022
Salaries and wages	14,642	19,678
	<u>14,642</u>	<u>19,678</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2022	140	140
At 31 March 2023	<u>140</u>	<u>140</u>
Depreciation and impairment		
At 1 April 2022	112	112
Depreciation charge for the year	28	28
At 31 March 2023	<u>140</u>	<u>140</u>
Net book values		
At 31 March 2023	-	-
At 31 March 2022	<u>28</u>	<u>28</u>

Saving Macedonian Strays**Notes to the Accounts****9 Debtors**

	2023	2022
	£	£
Trade debtors	8,279	25,903
Prepayments and accrued income	101	-
	<u>8,380</u>	<u>25,903</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,962	26,413
Accruals	1,368	-
	<u>14,330</u>	<u>26,413</u>

Saving Macedonian Strays

Notes to the Accounts

11 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
Food Fund	-	271	(20,494)	(20,223)
The Big Build	22,797	34,457	(51,523)	5,731
Shelter Running Costs	63	171	(6,068)	(5,834)
Wolf In General Fund	1	-	-	1
Total	22,861	34,899	(78,085)	(20,325)
Unrestricted funds:				
General funds	59,790	18,118	(24,746)	53,162
Designated funds:				
Shelter Fundraiser	268	50	-	318
Travel Fundraiser	110	7,419	(5,874)	1,655
Veterinary Costs	(11,408)	4,226	(24,218)	(31,400)
Total	(11,030)	11,695	(30,092)	(29,427)
Total funds	71,621	64,712	(132,923)	3,410

Purposes and restrictions in relation to the funds:

Restricted funds:

Food Fund

The Big Build

Shelter Running Costs

Wolf In General Fund

Designated funds:

Shelter Fundraiser

Travel Fundraiser

Veterinary Costs

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	3,410	3,410
	3,410	3,410

Saving Macedonian Strays
Notes to the Accounts

13 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	72,103	(62,743)	9,360
	<u>72,103</u>	<u>(62,743)</u>	<u>9,360</u>
Net debt	<u>72,103</u>	<u>(62,743)</u>	<u>9,360</u>

Saving Macedonian Strays
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donation	28,328	27,451	55,779	105,035
Gift Aid	1,343	7,448	8,791	19,852
Fundraising	142	-	142	202
	<u>29,813</u>	<u>34,899</u>	<u>64,712</u>	<u>125,089</u>
Total income and endowments	29,813	34,899	64,712	125,089
Expenditure on:				
Governance costs				
Costs related purchase	-	1,456	1,456	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,570</u>
	<u>-</u>	<u>1,456</u>	<u>1,456</u>	<u>1,570</u>
Total of expenditure on charitable activities	-	1,456	1,456	1,570
Other expenditure				
Shelter Costs	570	56,084	56,654	7,222
Food	-	20,494	20,494	17,344
Veterinary	25,258	-	25,258	22,450
Boarding	3,701	-	3,701	4,908
	<u>29,529</u>	<u>76,578</u>	<u>106,107</u>	<u>51,924</u>
Employee costs				
Salaries/wages	14,642	-	14,642	19,678
	<u>14,642</u>	<u>-</u>	<u>14,642</u>	<u>19,678</u>
Motor and travel costs				
Travel and subsistence	7,942	-	7,942	17,861
	<u>7,942</u>	<u>-</u>	<u>7,942</u>	<u>17,861</u>
Premises costs				
Premises cleaning	943	-	943	460
	<u>943</u>	<u>-</u>	<u>943</u>	<u>460</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	28	-	28	28
Bank charges	307	51	358	264
Equipment expensed	252	-	252	151
Stationery and printing	20	-	20	49
Sundry expenses	443	-	443	840
	<u>1,050</u>	<u>51</u>	<u>1,101</u>	<u>1,332</u>
Legal and professional costs				
Accountancy and bookkeeping	732	-	732	-

Saving Macedonian Strays
Detailed Statement of Financial Activities

	<u>732</u>	<u>-</u>	<u>732</u>	<u>-</u>
Total of expenditure of other costs	54,838	76,629	131,467	91,255
Total expenditure	54,838	78,085	132,923	92,825
Net gains on investments	-	-	-	-
Net (expenditure)/income	(25,025)	(43,186)	(68,211)	32,264
Net (expenditure)/income before other gains/(losses)	(25,025)	(43,186)	(68,211)	32,264
Other Gains	-	-	-	-
Net movement in funds	(25,025)	(43,186)	(68,211)	32,264
Reconciliation of funds:				
Total funds brought forward	48,760	22,861	71,621	39,357
Total funds carried forward	23,735	(20,325)	3,410	71,621

SAVING MACEDONIAN STRAYS

England & Wales - Charity number 1170041

Accounts

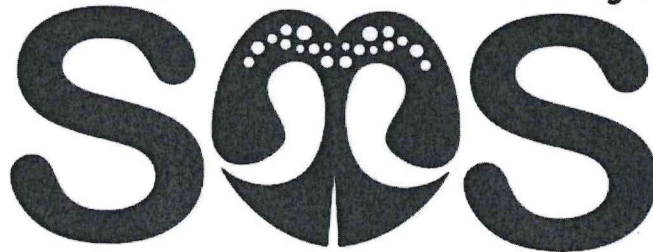
Saving Macedonian Strays
(A charitable incorporated organisation)

Trustee's report and financial statements

For The Year Ended

31 March 2022

Saving Macedonian Strays



UK Registered Charity #1170041

Registered Charity Number
1170041

Registered Charitable Incorporated Organisation Number
CE008108

Saving Macedonian Strays
Report and accounts
Contents

	Page
Charity and Company information	1
Trustees' Report	2
Statement of Trustees' Responsibilities	10
Independent Examiner's report	11
Statement of Financial Activities	12
Movements in Accumulated Funds	13
Balance sheet	14
Notes to the accounts	15
Detailed Statement of Financial Activities	21



Saving Macedonian Strays
(A charitable incorporated organisation)

Legal and administrative Information

Charity number
1170041

CIO registration number
CE008108

Registered office and Business Address

The SPACE Centre
2 - 8 Hornchurch Lane
Ernesettle
Plymouth
Devon
PL5 2TH

Trustees

Miss J Matthews	<i>Chair</i>
Miss B Donohoe	
Ms H Bradley	
Ms A Hayes	<i>(Appointed 30 November 2020)</i>
Ms J Litchfield	<i>(Resigned 29 July 2021)</i>

Accountants and Independent Examiners

Mr L A Rowsell
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Co-operative Bank Plc
160 Armada Way
Plymouth
PL1 1LF

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

The trustee presents her report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1

Structure, governance and management

Governing document

Saving Macedonian Strays (SMS) is a charitable incorporated organisation (CIO), number 1170041, whose only voting members are its charity trustees. The CIO was formed on 4th November 2016 and was established under a Constitution that established the objects and powers of the CIO. The trustees are eligible to vote at the AGM to appoint and re-appoint Trustees.

Appointment of trustees

The Board has power to appoint trustees as it considers fit to do so. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustee Training and Induction

This is carried out by the existing trustees and covers duties of a trustee, legal responsibilities, and the nature of Saving Macedonian Strays as a CIO. A Trustee induction pack is available including helpful information and links to the Charity Commission's Essential Trustee Guide and supporting documents.

Organisation

The board continues to have regular meetings and frequent online meetings with the team in N Macedonia and Maggie Gjorgieva in Germany. 2021-22 has been a year of regrouping and reviewing following the challenges and uncertainties faced in the wake of Brexit and the Covid-19 Pandemic. Unfortunately we did not have the capacity to recruit any new board members during the year and as such, the board remains as a core of four female members. We look to expand and diversify in the coming year to enable a greater knowledge base and skill set.

Saving Macedonian Strays is a voluntary organisation. The four board members currently carry out all UK management, communication, and administration. The board works closely alongside the N Macedonian NGO Animals Voice and are in daily contact with the team on the ground. During the year the Macedonian team consisted of Maggie Gjorgieva (President), Meri Stojkova, Monika Petkovska, Marjan Krstevski, Marija Karastojanova (Finance) and Shelter Manager Marija Apceva.



Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

Julie continued to take responsibility for the U.K. finance and strives to keep accurate financial records for the charity. The financial reporting continues to be a huge task. The board has looked to contract a freelance book-keeper but unfortunately this is not viable at this time due to lack of funds. This will be reviewed when funding allows. The charity continues to use Quickbooks accounting software to log all financial transactions. The Macedonian receipts are submitted, translated, and reimbursed using the Cooperative Bank's international bank transfer facility. In July 2021 a transfer of £15,000 was made via the Co-operative Bank PLC's online banking facility. Unfortunately this payment was never received into the Animals Voice bank account in spite of many previous transfers being made without issue. The Cooperative bank performed a trace and found the funds to be with the intermediary bank Deutsch Bank and the problem identified as a missing MT103 form. The money was finally returned to our account in March 2022. Subsequent transfers also failed and this caused major problems for both charities. The trustees considered transferring the SMS account to an alternative bank but with very few ethical banks the options were limited. This would have also caused disruption in donations received via Standing Order and have knock-on implications to donations received via Paypal, Wonderful, Ebay and Facebook Charitable Giving. The solution was for Animals Voice to open a new Foreign Currency account which was approved in June 2022. During the 11 months of disruption and frustration, SMS made transfers to Animals Voice via the partner German NGO Hilfe Fur Strassentiere in Mazedonien e.V.

Saving Macedonian Strays overheads are minimal due to office space being gifted by the U.K. charity The Barefoot Project. The registered address is The SPACE Centre, 2 Hornchurch Lane, Plymouth, PL5 2TH. The office gives Julie access to desk space, computing, telephone, and storage facilities. It is estimated to be gifted in-kind to the value of £7,000 per annum.

The trustees spend on average 60 hours per week volunteering for SMS. Their time is taken by duties including; liaising with the team in N Macedonia, fundraising, finance, procurement, marketing and graphic design, policy writing and development, running social media sites, responding to emails and messages, research, networking, liaising with organisations such as the Animal and Plant Health Agency and HMRC, liaising with other charities, arranging home-checks and organising transport.

Risk Management

The charity has reviewed the risks to which it is exposed. The major risk is financial although this is deemed minimal due to the charity being a voluntary organisation with marginal overheads. The Board have monitored and reviewed the financial situation during the course of the year. Fundraising has slowed somewhat in the wake of the Covid-19 Pandemic and the board is aware of the challenges it faces going forward. We continued to receive donations via online fundraisers such as Social Media Birthday fundraisers and targeted online campaigns. We also welcomed the return of organised physical fundraisers by our supporters.

In July 2021 we received a very generous, general donation from an ongoing supporter who wishes to remain anonymous. These funds have been used to clear the backlog of veterinary and food bills. The board and team have also decided to allocate some of these funds to The Big Build Project, shown in these financial statements as "The Big Build Designated Fund". We endeavour to increase our free reserves from general donations and fundraising events in the coming year.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

During the year we worked alongside Maggie Gjorgieva to identify suitable land to buy and develop as part of our SMS The Big Build Project. Having researched the legalities of a UK charity buying land in N Macedonia we have encountered a number of issues; the main one being that Saving Macedonian Strays would need to become a registered NGO in N Macedonia and have a N Macedonian resident trustee. This is something the board are still researching and will seek advice on.

During the same period SMS received donations from the following:

We received donations totally £71,597 from an ongoing supporter who wishes to remain anonymous.

We received donations totalling £1,181 from ongoing supporter Yarince Dirks

We received donations totalling £919 from ongoing supporter Claudia Schmect

We received donations totalling £565 from an ongoing supporter Danielle Stansikov

2021-22 has been another tough year for raising funds and without a number of ongoing and generous supporters we would have again experienced severe financial difficulties. The majority of our current support continues to come through the platform of social media; mainly through Facebook and Instagram. We have found these platform effective for fundraising and organising adoptions, sponsorship and gathering more support. We review and revise our online presence when capacity allows and during the year began to utilise Instagram more widely and use Canva to create more engaging social media posts.

Following the lifting of Covid-19 restrictions we welcomed a return to fundraising events. An ongoing supporter organised her third live music fundraiser to raise much needed funds. 'Going to The Dogs' took place at Molls Spring Brewery near Huddersfield in September 2021 and raised £200 for the care of the dogs at the shelter. Adopter and volunteer Clem Meadows organised an online pet Halloween Costume Contest, raising £92 for general funds.

The charity continues to use online fundraising platforms including Facebook Charitable Giving, The Paypal Giving Fund, Teaming and Ebay Giving. Unfortunately in November 2021 Virgin Money Giving ceased to operate; the board are looking into using an alternative fundraising platform in its place such as Just Giving.

Sadly due to a lack of capacity we have been unable to develop a charity website this year; SMS continues to look to raise funds to develop its marketing strategy and online presence in the form of a comprehensive website.

Public Benefit

We note the commission's guidance on public benefit, including the guidance on public benefit and fee charging. SMS currently relies solely on donations to fund its activities.

We support the work of Animals Voice which is a N Macedonian NGO that began in 2015. Set up by a group of young people who wanted to help the stray dogs and cats in their area, Animals Voice was a direct response to give a voice to the voiceless. After seeing a photo of a dog named Pepa shared on social media in 2014, behind the scenes we also found a group of young people who were desperately trying make change in a country that just didn't seem to care. They received no support, many were going against the wishes of their parents, and as a group of animal lovers in the UK we wanted to help. This is where Saving Macedonian Strays began.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

In developing its programme of activities SMS aims to work to address the worst cases of animal abuse and support those volunteers and rescuers that are struggling to help with very little, if any, resources.

We are still looking to develop a programme of outreach work in the local community in Veles, N Macedonia but currently due to a lack of capacity and the global pandemic this has been put on hold.

We still aspire to create and develop a spay-neuter programme when the N Macedonian government allow outside agencies to do so to tackle the seemingly exponential stray population at source humanely. Our local Pet Sterilisation Project, in which we fundraise to help pay for local pet neutering, has been slow to start due to an increase in costs and a lack of funds. However, with thanks to online fundraising campaigns we have been able to neuter three local pet dogs preventing further breeding and future suffering of abandoned litters. The board feels this is an important project in terms of local engagement and a changing attitude in favour of neutering instead of poisoning as a way to tackle the stray population. On average, the cost of neutering is approximately a quarter of the average local monthly wage and therefore not affordable to most households. We look to develop this project in the coming year. We have also been able to sterilise 25 shelter dogs and 11 shelter cats during the course of the year and have trap/neutered/released seven female street dogs, one male street dog and two female stray cats.

Our rescuers have continued to regularly feed street dogs in Veles, deterring them from scavenging and entering the widespread apartment blocks in search of food. With the help of our supporters raising funds, we have been able to treat a number of dogs with skin conditions on the street. Such dogs are deemed as infectious vermin by local residents and are often beaten and poisoned as thought to be a threat to human health.

We continue to operate very much to the public's benefit as a support and resource to local rescuers and by showing by example: by not only saving animals from the streets where they face danger, but by also demonstrating acts of goodwill and compassion towards animals. With thanks to an ongoing supporter we were able to pay for branding of the Animals Voice rescue vehicle. The branding is professional, bright and eye-catching with both charity logos. It advertises our Pet Sterilisation Project and contact details for emergency rescues and support.

It's imperative our presence is seen in the community as a deterrent to acts of animal cruelty and to help educate children and young people that the suffering and abuse that they witness on a daily basis is not normal and that positive change can happen. We will continue rescuing, treating, rehabilitating rehoming the strays of N Macedonia whilst promoting kindness and compassion towards all animals and people.

Much of this work also features collaborative partnerships with other rescue organisations. In this way SMS makes a significant contribution through welfare and social activities to international imperatives within the realms of animal welfare including:

- Encouraging volunteering and the social benefits it brings
- Encouraging participation in positive activities surrounding the proper care of companion animals
- Highlighting the health benefits, sense of well-being and companionship that animals give
- Empowering individuals to make change in a country plagued by corruption at all levels
- Nurturing and supporting a change in culture in relation to the keeping and treatment of animals
- Promoting good animal welfare as an aid to enhance tourism as an industry in N Macedonia

A summary of the range of activities undertaken by SMS is included in the following sections.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

Objectives and Activities of the Charity

Objectives and Aims

The principal objectives of SMS are:

(1.) For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

(2.) To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Achievements and Performance of the Charity

Activities and performance

Key Achievements

Shelter Development

The restricted funds held for our SMS The Big Build Project stand at £22,796. We were also very fortunate to receive a substantial unrestricted donation from an ongoing supporter that the team have decided to allocate a partly to the Big Build Designated Fund and partly towards general funds. The aim of the project is to purchase land on which to develop and fit-for-purpose shelter. Animals Voice are hoping to secure and purchase new land in the summer of 2022. Negotiations are ongoing with a local land owner. In the meantime, Animals Voice are still using rented land for the animal shelter the cost of which has been doubled by the land owner. We have continued to raise funds for new kennels, enclosures, fencing etc, all of which can be moved to new premises when secured. The electricity and water supply remains sub-standard and inadequate.

Notable Events

In July 2021 Trustee Liss Hayes flew out to N Macedonia to offer support to the rescuers, volunteer at the shelter and also view land for sale for potential development for the shelter. Liss ended up staying for three months. During her visit Liss fostered and cared for a number of rescues at her accommodation to give some a break from shelter life and to give others intensive care that was not possible at the current shelter. She rescued a number of animals, notably Nikki - a small, young black Poodle-type dog who was found soaking wet on the street with a broken pelvis after being hit by a car. Whilst at the shelter, Liss welcomed a number of local and foreign visitors some of which volunteered; helping with rescue missions, cleaning, feeding, maintenance, caring for and playing with the animals at the shelter.

In August, sadly widespread wild fires engulfed large areas of N Macedonia. Rural areas and the National Parks were gravely effected with a loss of human life and wildlife. Although effected by soaring temperatures and poor air quality, Veles remained fairly unscathed. Our rescuers did what they could to cool the dogs with pools of water and the use of buckets for the dogs instead of bowls. We raised funds to buy tarpaulin and boarding to provide extra shade from the blazing sunshine.

In September a huge storm hit the shelter. Thankfully none of the rescuers or animals were injured but it did cause a huge amount of damage at the already fragile shelter. Metal gates and roofing were ripped off and severe flooding caused the shelter land to become a quagmire. Thankfully fairer weather returned after a few days and the big clean up commenced. The rescuers were able to salvage some of the roofing panels; we raised funds for new corrugated roofing, fencing and sundries.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

In February 2022 both Maggie and Liss returned to N Macedonia to help out at the shelter and to spend time looking at the administration, legalities and purchase of the land for shelter development. We hope to make further progress in the coming year.

Achievements and Performance

Animals Rescued

In the year 2021-22 we helped to rescue 55 dogs, 15 cats 1 donkey and 1 sheep. Sadly, 13 dogs, one cat and the sheep passed away.

As of 31/03/2022 the number of animals at the shelter, in foster care, boarding and at the veterinary clinic was 121.

Spay/Neuter

36 dogs and 13 cats were neutered.

Rehoming

In 2021-22 we rehomed 27 dogs and 5 to adopters in the UK. We also rehomed one cat and one dog to homes in Belgium and blind dog Toma to the Raggie Dogs Retreat in France.

Case Studies

April the Sheep

In April 2021 rescuer Monika received a message regarding a sheep with its skin torn. It took our rescuers just 15 minutes to locate the stricken animal; they found her with her left haunch degloved, though to have been attacked by a wolf. They named her April and took her immediately to the veterinary clinic as she would have been suffering immensely. April was sedated; the vet administered pain relief and worked to clean and stitch the horrendous wound. Rescuer Viktor offered to care for her with his other rescue sheep at his own shelter. April received warmth, food and love but sadly did not recover from her horrific injury and had to be humanely put to sleep.

Lemon

Lemon and her siblings were originally known as "The Piranha Pups" due to them attacking anything or anyone that went near them. Fear and aggression can usually be addressed for dogs in loving, stable homes but sadly for Lemon and her siblings life at the shelter was overwhelming and because of their nature, we were not able to rehome them. Sadly, Lemon's siblings did not survive and Lemon was left on her own at the shelter - terrified, alone and in fear of her surrounding environment. Rescuer Meri decided to take her in, to foster, and within a short while Lemon decided the world and people were not so scary after all; she slept in Meri's bed, followed her everywhere and loved nothing more than cuddles. Lemon needed a foster in the U.K. so Trustee Liss offered to take her, just in case she reverted to her old, fearful ways. Liss looked to find her a forever home and she did: Liss and Lemon now live happily ever after.

Petra

Petra was originally rescued in February 2021 by Meri who found her starving and freezing on the streets of Veles. She was taken to the vets for examination and was found to have broken ribs that had reset poorly; more than likely from being beaten. She also had a severe infestation of Scabies. Petra received the necessary veterinary treatment and was then fostered by Maggie's parents. Initially every time a human stepped towards her she would cower in fear but after three months she began to wag her tail. Petra received a lot of love in her foster home and from the SMS online community. Believed to be around seven years old, we hoped to find this small, timid little dog a home full of love and warmth. And we did - in November 2021 Petra travelled to her new family in the UK where she continues to thrive.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

Sharko

Sharko hadn't always been a stray dog; he had someone who loved him unconditionally - an older lady who shared her meals and home with him. Sadly in 2016 his owner passed away and he was suddenly on the street fending for himself. Our rescuers were made aware of Sharko after local residents threatened to kill him as they believed he was carrying infectious diseases and therefore a health risk. He was rescued in April 2021 - a neighbour believed him to be 17 years old. Sharko was taken to the veterinary clinic where he tested positive for Leishmaniasis and Ehrlichiosis. After treatment he made a good recovered and was offered a retirement home in the UK by a dear supporter. Since November 2021 Sharko has been living the best life with a pack of rescue friends - a life full of love once more.

Napoleon

Napoleon was found dragging himself on the street at the end of July 2021 in 41 °C heat after being hit by a car. Our rescuers took him immediately to the veterinary clinic for treatment. The veterinary team had to work hard to stabilise Napoleon before any X-rays could be taken. Not only was he found to have a broken pelvis, X-rays showed numerous pellets from where he had been shot previously - so many pellets the vet stopped counting. His Biochemistry results were not promising and Napoleon had to be catheterised but our vet had hope that he had a chance to recover. Napoleon received analgesia, IV fluids and renal food and was admitted for intensive care. Over the following two weeks Napoleon showed signs of recovery but sadly developed sepsis and the decision was made to let him go to sleep on 16th August 2021. He finally knew how it felt to be loved and cared for but sadly only for 17 days of his estimated 5 year life.

Financial review

Funding

2022 was our fifth year of operating as a registered charity.

Total income for the year was £125,090 including £19,852 of Gift Aid.

The net incoming resources for the year amounted to a surplus of £32,264 (2021 surplus movement of £3,306) and the general (unrestricted funds) reserves stand at £48,760 (2021 - £16,135) with £ 22,861 (2021 - £23,222) restricted funds carried forward.

Reserves Policy

Saving Macedonian Strays continues to work towards building an unrestricted reserve. The trustees have an initial aim of raising a £20K reserve. Once obtained this reserve will be maintained and increased to help the CIO pursue its objectives. The reserve will be accumulated from general donations and Gift Aid settled on general donations.

Designated reserves

The Trustees has established a level of free unrestricted reserves that the charity requires for minimal running costs, emergencies and to ensure core overheads such as governance, insurance and accounting fees can be covered. The Trustees consider that the ideal current level of "designated" reserves for this purpose should be £25,000 (2021: £15,000) which would cover running costs for a period of 6 months.

The trustees have also designated a part of a large donation towards the Big Build Project. This currently stands at £15,000 (2021 :£Nil)

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

Restricted funds

The restricted fund is dominated by donations that have been given for a specific purpose. At this time these are for The Big Build Project and Shelter Rent with the fund supporting Wolf's boarding costs coming to an end this year with her passing.

The restricted fund carried forward is £22,861 (2021 - £23,222)

The Impact of Coronavirus on Going Concern

Despite the ongoing effects of the global pandemic we have strived to continue within the terms of our objectives. Unfortunately Covid 19 again negatively impacted on our work and our ability to carry out our legal obligations as a charity. After having contracted Covid 19 again in January and September 2022, our chair and only financial manager Julie again required a number of months off trustee duties and her paid employment due to sickness. This resulted in another backlog of financial monitoring and reporting. The charity has again noted and reviewed the issues it has faced and looks to restructure the charity. This will require changing the voluntary model, contracting or employing staff and creating a more dynamic business plan to help achieve our aims and objectives.

Plans for future periods

With the help of the Animals Voice President, Maggie Gjorgieva-Djajkov, we have been able to find suitable land on which to develop a fit-for-purpose shelter and a Centre of Excellence for Animal Welfare in N Macedonia. In 2022-23 we will help Animals Voice to complete the legalities of purchasing land, transfer funds for the purchase, obtain permissions, licencing and utilities in line with the local government and municipality regulations and requirements.

We will again strive to build capacity of the board and further develop a team of UK volunteers and fosterers. We hope to continue to recover from the difficulties we faced in relation to fundraising due to the Covid 19 Pandemic and will continue to build our UK fundraising team and support the organisation of fundraising events, auctions and raffles.

We would like to continue to develop and extend our partnership working and form relationships with other rescue organisations enabling skill exchange and best practice in charity development.

We will build on the work of our Spay/neuter Campaign to offer local pet owners free sterilisation of pet animals. We will continue to raise funds via online pleas for help for specific cases enabling supporters to see where their donations are making a real difference to local pets' welfare and local people are able to access a humane solution to the reduction in unwanted litters and future suffering of the ever increasing stray population. We will also continue to trap/neuter/release local strays when funds allow and continue to raise funds to treat, rehabilitate and rehome animals in dire need.

Branding on the Animals Voice Rescue Van is already making our work more visible to local residents and we plan to develop marketing at a local level via leafleting and local advertisements with the hope of engaging more local people in positive activities pertaining to animal welfare. As in previous years, we will continue to broaden our army of worldwide supporters to raise awareness of the continuing inhumane treatment of stray and kept animals in N Macedonia and other Balkan countries.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

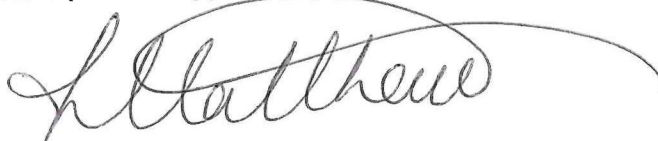
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27 April 2023.



Miss J Matthews
Trustee

Saving Macedonian Strays
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the charity for the Year Ended 31 March 2022 which are set out on pages 12 to 23

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



Signed:

Mr L A Rowsell
ATT
Wills Accountants Ltd
Chartered Certified Accountants
Parkway Court
2 Endeavour House
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :-
27 April 2023

**Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022 £	2022 £	2022 £	2021 £
Incoming resources				
Income and endowments from:				
Donations and legacies	84,722	20,314	105,036	72,882
Other trading activities	19,508	546	20,054	10,294
Total income and endowments	104,230	20,860	125,090	83,176
Expenditure on:				
Charitable activities	70,534	21,221	91,755	79,260
Other	1,071	-	1,071	610
Total expenditure	71,605	21,221	92,826	79,870
Net income / expenditure before transfers between funds	32,625	(361)	32,264	3,306
Gross transfers between funds	-	-	-	-
Net movement in funds	32,625	(361)	32,264	3,306
Reconciliation of funds				
Total funds brought forward	16,135	23,222	39,357	36,051
Total Funds carried forward	48,760	22,861	71,621	39,357

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 14 as required by the SORP.

All activities derive from continuing operations

The notes on pages 15 to 20 form an integral part of these accounts.

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022**

	2022	2021
Excess of Expenditure over income before realisation of assets	32,264	3,306
	32,264	3,306
Gains on revaluation of fixed assets for charity's own use	-	-
Net Movement in funds before taxation	32,264	3,306



Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2022
Movements in revenue and capital funds
for the year ended 31 March 2022

Revenue accumulated funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Accumulated funds brought forward	15,000	1,135	429	16,564	36,051
Recognised gains and losses before transfers	-	32,625	(364)	32,261	3,306
Restricted Fixed Asset Fund	-	-	-	-	(49)
	15,000	33,760	65	48,825	39,308
Transfers between restricted and unrestricted funds	-	-	-	-	-
Transfers (to)/from designated funds	25,000	(25,000)	-	-	-
Transfers (to)/from revaluation reserve	-	-	-	-	-
Transfers (to)/from fixed asset funds	-	-	-	-	-
Closing revenue accumulated funds	40,000	8,760	65	48,825	39,308

The purposes for which the designated funds have been established are described in the notes to the accounts

Restricted fixed asset Funds

	Restricted Funds	Total Funds	Last year Total Funds
	2022	2022	2021
	£	£	£
At 1 April	22,793	22,793	22,744
Movement in Year	3	3	49
At 31 March	22,796	22,796	22,793

The purpose of the transfers between Revenue Reserves, Designated Funds and Redundancy Funds is described in the notes to the accounts.

Summary of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	8,760	65	8,825	1,564
Revenue designated funds	40,000	-	-	40,000	15,000
Restricted Fixed Asset Code	-	-	22,796	22,796	22,793
Revaluation reserve fund	-	-	-	-	-
Endowment funds	-	-	-	-	-
Pension reserve fund	-	-	-	-	-
Total funds	40,000	8,760	22,861	71,621	39,357

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 15 to 20 form an integral part of these accounts.

Saving Macedonian Strays
CIO Number
Balance Sheet
as at 31 March 2022

CE008108

	Note	2022		2021	
		£	£	£	£
Tangible assets	5		28		56
Total fixed assets			<u>28</u>		<u>56</u>
Current assets					
Debtors	6	25,903		10,896	
Cash at bank and in hand		<u>72,103</u>		<u>43,907</u>	
Total current assets		<u>98,006</u>		<u>54,803</u>	
Creditors:-					
amounts due within one year	7	(26,413)		(15,502)	
Net current assets			<u>71,593</u>		<u>39,301</u>
Total assets less current liabilities			<u>71,621</u>		<u>39,357</u>
Creditors:-					
amounts due after more than one year	8		-		-
Net assets			<u>71,621</u>		<u>39,357</u>
The funds of the charity :					
Unrestricted revenue accumulated funds		8,760		1,135	
Designated revenue funds		<u>40,000</u>		<u>15,000</u>	
Total unrestricted funds			48,760		16,135
Restricted revenue funds					
Restricted revenue accumulated funds		65		429	
Restricted fixed asset funds					
Restricted fixed asset funds		<u>22,796</u>		<u>22,793</u>	
Total restricted funds			<u>22,861</u>		<u>23,222</u>
Total charity funds			<u>71,621</u>		<u>39,357</u>



Miss J Matthews
Trustee

Approved by the board of trustees on 27 April 2023

The notes on pages 15 to 20 form an integral part of these accounts.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Saving Macedonian Strays is a Charitable Incorporated Organisation registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s) to the accounts. The financial statements are prepared in Stirling which is the functional currency of the charity

Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity with turnover below the threshold of £500,000

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Expenditure that meet these criteria are charged to the fund, together with a fair allocation of management and support costs.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific 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 statement of financial activities 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.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – 20% straight line

Taxation

The charity's activities fall within exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year

	2022 £	2021 £
This is stated after crediting :-		
Revenue Turnover from ordinary activities	125,090	83,176
The percentage accruing outside the United Kingdom was and after charging:-	-	-
Depreciation of owned fixed assets	28	28
Independent Examiner's Fees	708	618

4 Staff Costs and Emoluments

Trustee Remuneration

The trustees neither received nor waived any remuneration during the year (2021 : £Nil)

Reimbursement of trustees personnel expenses

	2022 Number	2021 Number	2022 £	2021 £
Travel	1	-	363	-
	1	-	363	-

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

5 Tangible functional fixed assets

	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount		
At 1 April 2021	140	140
At 31 March 2022	<u>140</u>	<u>140</u>
Accumulated depreciation and impairment provisions		
At 1 April 2021	84	84
Charge for the year	28	28
At 31 March 2022	<u>112</u>	<u>112</u>
Net book value		
At 31 March 2022	<u>28</u>	<u>28</u>
At 31 March 2021	<u>56</u>	<u>56</u>

6 Debtors	2022 £	2021 £
Trade debtors	19,362	9,150
Other Debtors	6,439	1,582
Prepaid expenses	102	164
	<u>25,903</u>	<u>10,896</u>
7 Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	25,085	12,074
Accrued expenses	1,328	3,428
	<u>26,413</u>	<u>15,502</u>

8 Related party transactions
Throughout the year there were no related party transactions

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

9 Analysis of the Net Movement in Funds

	2022 £	2021 £
Net movement in funds from Statement of Financial Activities	32,264	3,306
Net resources applied on functional fixed assets	-	-
Net movement in funds available for future activities	32,264	3,306

10 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	28	-	-	28
Current Assets	35,145	40,000	22,861	98,006
Current Liabilities	(26,413)	-	-	(26,413)
	<u>8,760</u>	<u>40,000</u>	<u>22,861</u>	<u>71,621</u>
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	56	-	-	56
Current Assets	16,581	15,000	23,222	54,803
Current Liabilities	(15,502)	-	-	(15,502)
	<u>1,135</u>	<u>15,000</u>	<u>23,222</u>	<u>39,357</u>

11 The individual funds included above are :-

	Funds at 2021 £	Movements in Funds as below £	Transfers Between funds £	Funds at 2022 £
Unrestricted Funds	1,135	32,625	(25,000)	8,760
Designated Revenue Funds	-	-	-	-
- Contingency Fund	15,000	-	10,000	25,000
- The Big Build Designated Fund	-	-	15,000	15,000
Restricted Revenue Funds	-	-	-	-
- Food Fund	-	-	-	-
- Wolf Fund	198	(198)	-	-
- Shelter - Rental & Direct Costs	231	(166)	-	65
Restricted Fixed Asset Funds	-	-	-	-
- The Big Build Project	22,793	3	-	22,796
	<u>39,357</u>	<u>32,264</u>	<u>-</u>	<u>71,621</u>

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2022

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Unrestricted Funds	104,230	(71,605)	-	32,625
Designated Revenue Funds	-	-	-	-
Restricted Revenue Funds				
- Food Fund	16,581	(16,581)	-	-
- Wolf Fund	(198)	-	-	(198)
- Shelter - Rental & Direct Costs	4,474	(4,640)	-	(166)
Restricted Fixed Asset Funds				
- The Big Build Project	3	-	-	3
	<u>125,090</u>	<u>(92,826)</u>	<u>-</u>	<u>32,264</u>

Saving Macedonian Strays

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2022

	Food Fund £	Shelter Fundraiser s £	Wolf Fund £	Shelter Running Costs £	Travel Fundraisers £	Veterinary Costs £	Total General £	2022 Total £	2021 Total £
Income and endowments from:									
Donations and legacies	16,321	3	(198)	4,188	12,567	10,127	62,028	105,036	72,882
Other trading activities	260			286	386	849	18,273	20,054	10,294
Total income and endowments	16,581	3	(198)	4,474	12,953	10,976	80,301	125,090	83,176
Expenditure on:									
Charitable activities	16,581	-	-	4,640	12,953	22,129	35,452	91,755	79,260
Other							1,071	1,071	610
Total expenditure	16,581	-	-	4,640	12,953	22,129	36,523	92,826	79,870
Net Incoming Resources by activity	-	3	(198)	(166)	-	(11,153)	43,778	32,264	3,306

Appendix 2

Analysis of charitable expenditure by activity
for the year ended 31 March 2022

	Food Fund £	Shelter Fundraiser s £	Wolf Fund £	Shelter Running Costs £	Travel Fundraisers £	Veterinary Costs £	Total General £	2022 Total £	2021 Total £
Nature of charitable expenditure									
Shelter Costs									
Food	16,581			4,640			22,260	26,900	23,602
Staffing Costs							763	17,344	14,986
Veterinary Costs								-	-
Boarding Fees						22,129	321	22,450	13,927
Materials / Supplies							4,908	4,908	5,946
Volunteer Expenses							611	611	782
Bank Fees								-	-
Taxes								-	-
Depreciation of Assets							217	217	-
Insurance							28	28	28
Travel Costs					12,953		282	282	118
Admin							4,909	17,862	19,039
							1,153	1,153	832
Total charitable expenditure analysed by activity	16,581	-	-	4,640	12,953	22,129	35,452	91,755	79,260

Saving Macedonian Strays
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Prior Period Total Funds 2021
	£	£	£	£
Incoming Resources				
Donations and Legacies				
Donations	84,722	20,314	105,036	72,882
Total Donations and Legacy Income	84,722	20,314	105,036	72,882
Other Trading Activities				
Fundraising activities	202	-	202	327
Gift Aid Receipts	19,306	546	19,852	9,967
Total other trading activities	19,508	546	20,054	10,294
Total Income	104,230	20,860	125,090	83,176
Charitable expenditure				
Management and administration costs				
Costs in Support of Charitable Activities				
Food	763	16,581	17,344	14,986
Veterinary Treatment	22,450	-	22,450	13,927
Travel and subsistence	17,862	-	17,862	19,039
Shelter Costs	22,260	4,640	26,900	23,602
Boarding/ Pension Fee	4,908	-	4,908	5,946
Materials	151	-	151	363
Cleaning	460	-	460	419
	68,854	21,221	90,075	78,282
Premises Costs				
Insurance	282	-	282	118
	282	-	282	118

Saving Macedonian Strays
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Prior Period Total Funds 2021
	£	£	£	£
General administrative expenses:				
Telephone and fax	24	-	24	-
Postage	-	-	-	9
Equipment expenses	25	-	25	-
Bank charges	264	-	264	571
Marketing of services	840	-	840	252
Sundry expenses	-	-	-	-
	1,153	-	1,153	832
Professional fees in support of charitable activities				
Legal, professional and consultancy fees	217	-	217	-
	217	-	217	-
Other support costs				
Depreciation of assets used for charitable purposes	28	-	28	28
	28	-	28	28
Total Support costs	70,534	21,221	91,755	79,260
Total Expended on Charitable Activities	70,534	21,221	91,755	79,260
Other costs				
Trustees' expenses	363	-	363	-
Independent Examiner's Fees	708	-	708	618
Profit/ Loss on Currency Exchange	-	-	-	(8)
Total other costs	1,071	-	1,071	610
Analysis of transfers between funds				
Transfer to/(from) unrestricted	(25,000)	-	(25,000)	-
Transfer to/(from) designated	25,000	-	25,000	-
	-	-	-	-

SAVING MACEDONIAN STRAYS

England & Wales - Charity number 1170041

Accounts

Saving Macedonian Strays
(A charitable incorporated organisation)

Trustee's report and financial statements

For The Year Ended

31 March 2021

Saving Macedonian Strays



UK Registered Charity #1170041

Registered Charity Number
1170041

Registered Company Number
CE008108

Saving Macedonian Strays
Report and accounts
Contents

	Page
Charity and Company information	1
Trustees' Report	2
Statement of Trustees' Responsibilities	10
Independent Examiner's report	11
Statement of Financial Activities	12
Statement of total recognised gains and losses	13
Movements in Accumulated Funds	13
Balance sheet	15
Notes to the accounts	16
Detailed Statement of Financial Activities	21

Saving Macedonian Strays
(A charitable incorporated organisation)

Legal and administrative Information

Charity number

1170041

Company registration number

CE008108

Business Address

The SPACE Centre
2 - 8 Hornchurch Lane
Ernesettle
Plymouth
Devon
PL5 2TH

Registered office

The SPACE Centre
2 - 8 Hornchurch Lane
Ernesettle
Plymouth
Devon
PL5 2TH

Trustees

Miss J Matthews
Miss B Donohoe
Ms H Bradley
Ms A Hayes
Ms J Litchfield

Chair

(Appointed 30 November 2020)
(Resigned 29 July 2021)

Accountants and Independent Examiners

Mr L A Rowsell
Wills Accountants Ltd
Chartered Certified Accountants
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Co-operative Bank Plc
160 Armada Way
Plymouth
PL1 1LF

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

The trustee presents her report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1

Structure, governance and management

Governing document

Saving Macedonian Strays (SMS) is a charitable incorporated organisation (CIO), number 1170041, whose only voting members are its charity trustees. The CIO was formed on 4th November 2016 and was established under a Constitution that established the objects and powers of the CIO. The trustees are eligible to vote at the AGM to appoint and re-appoint Trustees.

Appointment of trustees

The Board has power to appoint trustees as it considers fit to do so. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustee Training and Induction

This is carried out by the existing trustees and covers duties of a trustee, legal responsibilities, and the nature of Saving Macedonian Strays as a CIO. A Trustee induction pack is available including helpful information and links to the Charity Commission's Essential Trustee Guide and supporting documents.

Organisation

The board continues to have regular meetings and frequent online meetings with the team in N Macedonia and Maggie Gjorgieva in Germany. 2020-21 has proven to be yet another exceptionally challenging year and with the complexities of Brexit and global lockdowns due to the Covid-19 Pandemic the board has struggled to achieve many of its goals during the year. Trustee Jane Lichfield resigned from the board in July 2020. We welcomed volunteer Alicia Hayes to the Board in November 2020 and hope to expand the number of board members in the coming year.

Saving Macedonian Strays is a voluntary organisation. The four board members currently carry out all UK management, communication, and administration. The board works closely alongside the N Macedonian NGO Animals Voice and are in daily contact with the team on the ground. During the year the Macedonian team consisted of Maggie Gjorgieva (President), Meri Stojkova, Nikolce Aleksandrov, Marjan Krstevski, Marija Karastojanova (Finance) and Marija Apceva rejoined the team in March 2021 to take on the day-to-day management of the shelter and UK team liaison.

Sadly the Covid 19 Pandemic, subsequent global lockdowns and travel restrictions had an adverse effect on our daily activities, management capacity and our rescuing and rehoming capabilities.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Organisation cont.

Julie continued to take responsibility for the U.K. finance and strives to keep accurate financial records for the charity. Herself and both Helen and Alicia are NHS employees and unfortunately gruelling work commitments resulted in decreased capacity for SMS and trustee duties during the year. Sadly Julie contracted Covid-19 in January 2021 which resulted in delays liaising with the charity Accountants and submitting the Charity Commission Annual Return. The financial reporting continues to be a huge task; the board is looking to contract a freelance book-keeper and also hopes to recruit a board treasurer who can focus primarily on assisting with the charity finances. The charity continues to use QuickBooks accounting software to log all financial transactions. The N Macedonia receipts are submitted, translated, and reimbursed using the Cooperative Bank's international bank transfer facility.

Saving Macedonian Strays overheads are minimal due to office space being gifted by the U.K. charity Barefoot. The registered address is The SPACE Centre, 2 Hornchurch Lane, Plymouth, PL5 2TH. The office gives Julie access to desk space, computing, telephone, and storage facilities. It is estimated to be gifted in-kind to the value of £6,000 per annum.

The trustees spend on average 60 hours per week volunteering for SMS. Their time is taken by duties including; liaising with the team in N Macedonia, fundraising, finance, procurement, marketing and graphic design, policy writing and development, running social media sites, responding to emails and messages, research, networking, liaising with organisations such as the Animal and Plant Health Agency and HMRC, liaising with other charities, arranging home-checks and organising transport.

Risk Management

The charity has reviewed the risks to which it is exposed. The major risk is financial although this is deemed minimal due to the charity being a voluntary organisation with marginal overheads. The Board have monitored and reviewed the financial situation during the course of the year. Sadly supporters were unable to organise any physical fundraising events during the year due to Covid restrictions but we did continue to receive donations via online fundraisers such as the Online Pet Show and Birthday fundraisers. Supporters Barry and Mary Lynn also raised funds by making and selling face coverings. With thanks to a very dear anonymous supporter, we received a very generous donation to help clear a back-log of veterinary and food bills. We hope to continue to increase our free reserves from general donations and fundraising events in the coming year.

Sadly raising funds towards our Big Build Project have somewhat stalled. In 2020-21 we raised a further £49 giving a total of £22,793 towards the project as of 31/03/2021. However, a dear supporter and adopter, who wishes to remain anonymous, has pledged another generous donation which can be used towards this aim; enabling Animals Voice Macedonia to purchase land for a new shelter in Veles, N Macedonia. The purchase of land has been thwarted by yet more delays due to the uncertainty of current markets during the global pandemic. The funds are held in a restricted fund for future use.

During the same period SMS received donations from the following:

- We received a general donation of £100 from the Penny Jones Animal Hospice.
- We received donations totalling £28,381 from an ongoing supporter and adopter who chooses to remain anonymous.
- We received monthly donations totalling £1,900 from ongoing supporter Paul Cook.
- We received donations totalling £1,386 from ongoing supporter and adopter Rachel Vowden.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

2020-21 has been a tough year for raising funds and without a number of ongoing and generous supporters we would have experienced severe financial difficulties. The majority of our current support continues to come through the platform of social media and still mainly through Facebook. We have found this platform effective for fundraising and organising adoptions, sponsorship and gathering more support. However, we realise that social media continues to expand and re-invent and so look to review and revise our online presence when capacity allows.

The charity continues to use online fundraising platforms including Facebook Charitable Giving, The PayPal Giving Fund, Teaming, EBay Giving and Virgin Money Giving. We are also still very aware of the need to develop a charity website; SMS continues to look to raise funds to develop its marketing strategy and online presence in the form of a comprehensive website.

Public Benefit

We note the commission's guidance on public benefit, including the guidance on public benefit and fee charging. SMS currently relies solely on donations to fund its activities.

We support the work of Animals Voice which is a N Macedonian NGO that began in 2015. Set up by a group of young people who wanted to help the stray dogs and cats in their area, Animals Voice was a direct response to give a voice to the voiceless. After seeing a photo of a dog named Pepa shared on social media in 2014, behind the scenes we also found a group of young people who were desperately trying make change in a country that just didn't seem to care. They received no support, many were going against the wishes of their parents, and as a group of animal lovers in the UK we wanted to help. This is where Saving Macedonian Strays began.

In developing its programme of activities SMS aims to work to address the worst cases of animal abuse and support those volunteers and rescuers that are struggling to help with very little, if any, resources.

We are still looking to develop a programme of outreach work in the local community in Veles, N Macedonia but currently due to a lack of capacity and the global pandemic this has been put on hold.

We still aspire to create and develop a spay-neuter programme when the N Macedonian government allow outside agencies to do so to tackle the seemingly exponential stray population at source humanely.

We continue to operate very much to the public's benefit as a support and resource to local rescuers and by showing by example: by not only saving animals from the streets where they face danger, but by also demonstrating acts of goodwill and compassion towards animals. It's imperative there remains an example of this in the community as a deterrent to acts of animal cruelty and to help educate children and young people that the suffering and abuse that they witness on a daily basis is not normal and that positive change can happen. We will continue rescuing, treating, rehabilitating and rehoming the strays of N Macedonia whilst promoting kindness and compassion towards all animals and people.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Much of this work also features collaborative partnerships with other rescue organisations. In this way SMS makes a significant contribution through welfare and social activities to international imperatives within the realms of animal welfare including:

- Encouraging volunteering and the social benefits it brings
- Encouraging participation in positive activities surrounding the proper care of companion animals
- Highlighting the health benefits, sense of well-being and companionship that animals give
- Empowering individuals to make change in a country plagued by corruption at all levels
- Nurturing and supporting a change in culture in relation to the keeping and treatment of animals
- Promoting good animal welfare as an aid to enhance tourism as an industry in N Macedonia

Objectives and Activities of the Charity

Objectives and Aims

The principal objectives of SMS are:

(1.) For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

(2.) To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Achievements and Performance of the Charity

Activities and performance

Key Achievements

Shelter Development

Sadly there was not much progress in terms of shelter development during the year. Animals Voice are still using rented land for the animal shelter and we have continued to raise funds for new kennels, enclosures, fencing etc, all of which can be moved to new premises when secured. There is electricity and water supply at the current shelter but it is by no means adequate.

We intend on using the funds raised for The Big Build Project to help Animals Voice secure and purchase land where we can develop a shelter that is fit for purpose; a place where we can secure electricity and water, obtain the level of security that we don't enjoy on rented land, and where we can more effectively control the capacity of the shelter. The current Animals Voice contract on the rented land continues to be fragile and we continue to support the team in finding more suitable accommodation.

With the help of our supporters we were able to fundraise for a new 'Creche Kennel' to isolate puppies at the shelter. This new kennel was built by a local metal fabrication firm, is 10 metres square and can be moved to a new site when required.



Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Following a review, we are working to drastically reduce the number of animals at the shelter to a more manageable level. The management of the team at the shelter in N Macedonia has been somewhat sporadic; communications have been difficult and Covid 19 pandemic curfews caused real issues in regard to ensuring timely care for the rescues residing there; at times there were only two people trying to care for 150+ dogs within restricted hours.

The increase in adoptions has mainly been through promoting and securing forever and foster homes in the UK. Sadly the UK left the EU on 31 January 2020 and this caused issues with transport due to changes in legislation and import documentation. We continue to work with the Romanian registered transport company Pets Travels who helped to resolve the issues and transport runs recommenced in Summer 2020.

Achievements and Performance

Animals Rescued

In the year 2020-21 we helped to rescue 37 dogs, 16 cats and arranged for one horse to be humanely euthanised due to horrific injuries. Sadly, 11 dogs and six cats passed away.

As of 31/03/2021 the number of animals at the shelter, in foster care, boarding and at the veterinary clinic was 168

Spay/Neuter

26 dogs and 10 cats were neutered.

Rehoming

In 2020-21 we rehomed 36 dogs and 6 cats directly to adopters in the UK.

During this year we have been lucky to receive support from a particularly generous individual supporter who has now rehomed six dogs from the shelter. The SMS Adopters Group is a growing family with many adopters making regular monthly donations and sponsoring other rescues still currently residing at the shelter. We continue to be humbled by the support we receive and in spite of all the issues we face, every rehome and every single donation inspires us to continue.

Case Studies

Stuart

Stuart was a tiny kitten found in December 2020 by one of our activists. Horrifically someone had set off a firework in his mouth. He was immediately taken to the vets and required two surgeries to enable him to be able to eat unaided again. Fortunately he made a good recovery and is now looking for a forever home.

Noah

Noah was one of three pups (known as the Penguin Pups) who were found with deformities and had subsequent mobility issues. In 2020 he sadly tested positive for the tick-borne disease Leishmaniasis. Leishmaniasis is virulent in N Macedonia but can be successfully treated if caught early and monitored although treatment is expensive and a low-protein diet is required. Noah received ongoing treatment but shelter life and an already weakened immune system proved too much and sadly he passed away from kidney failure in September 2020. His two siblings did not contract the disease and were adopted in the UK.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Nullah and River

Nullah and River were two very young kittens who were dumped in a bin at a local Petrol Station. They were rescued and Monika and Meri tried their best to hand rear them but without the care of a nursing mum, orphaned kittens are unlikely to survive. Sadly these two didn't make it but experienced love, milk and warmth in their very short lives and did not die alone.

Medo

Medo was rescued in 2017 but finally found his forever family in the 2020. He lived on the street in Veles and could often be found outside one of the local pubs. Locals told us he was attacked by someone with a metal bar sustaining facial and head injuries. Medo received treatment and lived at the shelter for three years before travelling to his new family in December 2020. He now lives his best life on the beautiful South Devon Coast - a million miles away from the abuse and neglect he was subjected to in N Macedonia.

Luka And Audi - now Duke and Roscoe

In January 2019 Luka was left with his brothers Baco and Monik in a cardboard box outside the gates of the shelter. They were only a few weeks old and had to be bottle fed. Thankfully they proved to be made of strong stuff and survived and thrived at the shelter. A mixture of Sarplaninac & Anatolian Shepherd, these boys grew into some of the largest dogs at the shelter. Luka left N Macedonia in October 2020 to start a new life in the Yorkshire Dales, UK with one of our volunteers, his wife and their young daughter.

Audi was dumped at the shelter with two other puppies in late 2019. Duane and his family offered to foster him until he found a forever home and he finally left shelter life in March 2021. This turned out to be a failed foster. Audi's name was changed to Roscoe and he now lives happily ever after with Luka and the Barkakoti's. They have both settled in very well and have made fabulous family dogs.

Cookie - Now Margo

The beautiful and gentle Cookie found her forever home on The Isle of Sheppey in the UK in 2020. Her adopter and SMS volunteer Clem quickly realised how clever Margo was and she is now a fully-trained PTSD & Emotional Support Dog with Service Dog Activities. Margo is another SMS success story who showcases how much dogs can improve and support the lives of others.



Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Financial review

Funding

2021 was our fourth year of operating as a registered charity.

Total income for the year was £83,176 including £9,150 of Gift Aid.

The net incoming resources for the year amounted to a surplus of £3,306 (2020 surplus movement of £22,067) and the general (unrestricted funds) reserves stand at £16,135 (2020 - £22,811) with £23,222 (2020 - £13,240) restricted funds carried forward.

Reserves Policy

Saving Macedonian Strays continues to work towards building an unrestricted reserve. The trustees have an initial aim of raising a £20K reserve. Once obtained this reserve will be maintained and increased to help the CIO pursue its objectives. The reserve will be accumulated from general donations and Gift Aid settled on general donations.

Designated reserves

The Trustees has established a level of free unrestricted reserves that the charity requires for minimal running costs, emergencies and to ensure core overheads such as governance, insurance and accounting fees can be covered. The Trustees consider that the ideal current level of "designated" reserves for this purpose should be £15K which would cover running costs for a period of 6 months.

Restricted funds

The restricted fund is dominated by donations that have been given for a specific purpose. At this time these are for The Big Build Project, Shelter Rent and Wolf's boarding costs.

The restricted fund carried forward is £23,024 (2020 - £13,240)

Change in accounting policy

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

The Impact of Coronavirus on Going Concern

Despite the ongoing global pandemic we have strived to continue within the terms of our objectives. Unfortunately Covid 19 has negatively impacted on our work and our ability to carry out our legal obligations as a charity. After having contracted Covid 19 in January 2021, our chair and only financial manager Julie required a number of months off trustee duties and her paid employment due to sickness. This resulted in a huge backlog of financial monitoring and reporting. The charity has noted and reviewed the issues it has faced and continues to work towards creating a more dynamic and sustainable team to help prevent future failures in management and financial reporting

Plans for future periods

At the end of the 2020-21 financial year we plan to continue to liaise with Maggie Gjorgieva-Djakov to identify and review areas of need to see how we can support the work of Animals Voice going forward. When the uncertainty of the pandemic subsides, we will again look to securing land and premises to enable Animals Voice to develop and fit-for-purpose shelter and a Centre of Excellence for Animal Welfare in N Macedonia.

We intend to build capacity of the board and develop a team of UK volunteers and fosterers. We hope to rebuild our physical fundraising efforts when restrictions are lifted and further utilise online donation platforms. With the help of our supporters, we hope to continue developing a fundraising team that will organise fundraising events, auctions and raffles.

We would like to continue to develop and extend our partnership working and form relationships with other rescue organisations enabling skill exchange and best practice in charity development.

We hope to restart planning for a large-scale spay/neuter campaign which we will pilot in Veles but hope to roll out to other towns and villages.

We will continue to raise awareness and hope to develop our education programme once restrictions are lifted and capacity allows. We aim to build a marketing strategy to engage more local people in positive activities pertaining to animal welfare. We will continue to broaden our army of supporters to raise awareness of the dire animal welfare situation that continues to plague N Macedonia and other Balkan countries.

Saving Macedonian Strays

The report of the trustees for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 May 2022.



Miss J Matthews
Trustee

Saving Macedonian Strays
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 12 to 20

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Signed:



Mr L A Rowsell
ATT
Wills Accountants Ltd
Chartered Certified Accountants
Parkway Court
2 Endeavour House
Longbridge Road
Plymouth
PL6 8LR

The date upon which my opinion is expressed is :-
12 May 2022

Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Incoming resources				
Income and endowments from:				
Donations and legacies	43,267	29,615	72,882	71,858
Other trading activities	8,784	1,510	10,294	4,055
Investments	-	-	-	-
Charitable activities	-	-	-	-
Other	-	-	-	-
Total income and endowments	52,051	31,125	83,176	75,913
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	58,117	21,143	79,260	52,406
Other	610	-	610	1,440
Total expenditure	58,727	21,143	79,870	53,846
Net income / expenditure before transfers between funds	(6,676)	9,982	3,306	22,067
Gross transfers between funds	-	-	-	-
Net income / expenditure before Other recognised gains and losses	(6,676)	9,982	3,306	22,067
Other recognised gains and losses				
<i>Gains on revaluation of fixed assets for charity's own use</i>	-	-	-	-
Net movement in funds	(6,676)	9,982	3,306	22,067
Reconciliation of funds				
Total funds brought forward	22,811	13,240	36,051	13,984
Total Funds carried forward	16,135	23,222	39,357	36,051

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 15 as required by the SORP.

All activities derive from continuing operations

The notes on pages 16 to 20 form an integral part of these accounts.

Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2021
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	3,306	22,067
Gains on revaluation of fixed assets for charity's own use	3,306	22,067
	-	-
Net Movement in funds before taxation	3,306	22,067

Movements in revenue and capital funds
for the year ended 31 March 2021

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021 £	2021 £	2021 £	2021 £	2020 £
Accumulated funds brought forward	15,000	7,811	13,240	36,051	13,984
Recognised gains and losses before transfers	-	(6,676)	9,982	3,306	22,067
Restricted Fixed Asset Fund				-	-
	15,000	1,135	23,222	39,357	36,051
Transfers between restricted and unrestricted funds	-	-	-	-	-
Transfers (to)/from designated funds	-	-	-	-	(15,000)
Transfers (to)/from revaluation reserve	-	-	-	-	15,000
Transfers (to)/from fixed asset funds	-	-	-	-	-
Closing revenue accumulated funds	15,000	1,135	23,222	39,357	36,051

Designated revenue funds

	Total Funds	Last year Total Funds
	2021 £	2020 £
At 1 April	15,000	-
Transfer (to)/from revenue accumulated funds	-	15,000
Transfers (to)/from revaluation reserve	-	-
Transfer (to)/from designated fixed asset funds	-	-
At 31 March	15,000	15,000

The purposes for which the designated funds have been established are described in the notes to the accounts

Saving Macedonian Strays
Statement of Financial Activities
for the year ended 31 March 2021

Restricted fixed asset Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2020
	£	£	£
At 1 April	22,744	22,744	12,849
Transfer (to)/from designated revenue funds	-	-	9,895
Transfer (to)/from revenue accumulated funds	49	49	-
At 31 March	<u>22,793</u>	<u>22,793</u>	<u>22,744</u>

The purpose of the transfers between Revenue Reserves, Designated Funds and Redundancy Funds is described in the notes to the accounts.

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	1,135	23,222	24,357	(1,693)
Revenue designated funds	15,000	-	-	15,000	15,000
Restricted Fixed Asset Code	-	-	22,793	22,793	22,744
Revaluation reserve fund	-	-	-	-	-
Endowment funds	-	-	-	-	-
Pension reserve fund	-	-	-	-	-
Total funds	<u>15,000</u>	<u>1,135</u>	<u>46,015</u>	<u>62,150</u>	<u>36,051</u>

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 16 to 20 form an integral part of these accounts.

Saving Macedonian Strays
Company Number
Balance Sheet
as at 31 March 2021

CE008108

	Note	2021		2020	
		£	£	£	£
Tangible assets	5		56		84
Total fixed assets			<u>56</u>		<u>84</u>
Current assets					
Debtors	6	10,896		7,300	
Cash at bank and in hand		<u>43,907</u>		<u>34,671</u>	
Total current assets		<u>54,803</u>		<u>41,971</u>	
Creditors:-					
amounts due within one year	7	(15,502)		(6,004)	
Net current assets			<u>39,301</u>		<u>35,967</u>
Total assets less current liabilities			<u>39,357</u>		<u>36,051</u>
Creditors:-					
amounts due after more than one year	8		-		-
Net assets			<u>39,357</u>		<u>36,051</u>
The funds of the charity :					
Unrestricted revenue accumulated funds		1,135		7,811	
Designated revenue funds		<u>15,000</u>		<u>15,000</u>	
Total unrestricted funds			16,135		22,811
Restricted revenue funds					
Restricted revenue accumulated funds		429		- 9,504	
Restricted fixed asset funds					
Restricted fixed asset funds		<u>22,793</u>		<u>22,744</u>	
Total restricted funds			<u>23,222</u>		<u>13,240</u>
Total charity funds			<u>39,357</u>		<u>36,051</u>



Miss J Matthews
Trustee

Approved by the board of trustees on 12 May 2022

The notes on pages 16 to 20 form an integral part of these accounts.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Saving Macedonian Strays is a Charitable Incorporated Organisation registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements

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 the accounts.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Expenditure that meet these criteria are charged to the fund, together with a fair allocation of management and support costs.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific 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 statement of financial activities 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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2021

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – 15% reducing balance

Taxation

The charity's activities fall within exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2021

3 Surplus for the financial year	2021	2020
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	83,176	75,913
The percentage accruing outside the United Kingdom was and after charging:-	-	-
Depreciation of owned fixed assets	28	28
Rentals under operating leases	-	-
Pension costs	-	-
Independent Examiner's Fees	618	1,440

4 Staff Costs and Emoluments

There were no expenses nor remuneration paid to trustees in the year (2020: £ Nil)

5 Tangible functional fixed assets

	Freehold	Leasehold	Plant,	Total
	£	£	£	£
Asset cost, valuation or revalued amount				
At 1 April 2020	-	-	140	140
Additions	-	-	-	-
Disposals	-	-	-	-
Surplus on revaluation	-	-	-	-
At 31 March 2021	<u>-</u>	<u>-</u>	<u>140</u>	<u>140</u>
Accumulated depreciation and impairment provisions				
At 1 April 2020	-	-	56	56
Eliminated on disposals	-	-	-	-
Depreciation on revaluation	-	-	-	-
Charge for the year	-	-	28	28
At 31 March 2021	<u>-</u>	<u>-</u>	<u>84</u>	<u>84</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>56</u>	<u>56</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>84</u>	<u>84</u>

The depreciation above includes impairment losses of	-
Freehold land at valuation included above not depreciated	-

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2021

6 Debtors	2021	2020
	£	£
Trade debtors	9,150	5,978
Amounts due from associated and subsidiary undertakings	-	-
Other Debtors	1,582	1,322
Prepaid expenses	164	-
	<u>10,896</u>	<u>7,300</u>

7 Amounts due after more than one year included in the total above are analysed as:-

Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	12,074	3,124
Accrued expenses	3,428	2,880
	<u>15,502</u>	<u>6,004</u>

9 Analysis of the Net Movement in Funds	2021	2020
	£	£
Net movement in funds from Statement of Financial Activities	3,306	22,067
Net resources applied on functional fixed assets	-	-
Net movement in funds available for future activities	<u>3,306</u>	<u>22,067</u>

Saving Macedonian Strays
Notes to the Accounts
for the year ended 31 March 2021

10 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	56	-	-	56
Current Assets	16,581	15,000	23,222	54,803
Current Liabilities	(15,502)	-	-	(15,502)
	<u>1,135</u>	<u>15,000</u>	<u>23,222</u>	<u>39,357</u>
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	84	-	-	84
Current Assets	13,731	15,000	13,240	41,971
Current Liabilities	(6,004)	-	-	(6,004)
	<u>7,811</u>	<u>15,000</u>	<u>13,240</u>	<u>36,051</u>

11 The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Unrestricted Funds	7,811	(6,676)	-	1,135
Designated Revenue Funds	15,000	-	-	15,000
Restricted Revenue Funds	-	-	-	-
- Food Fund	(11,209)	11,209	-	-
- Wolf Fund	-	198	-	198
- Shelter - Rental & Direct Costs	1,705	(1,474)	-	231
Restricted Fixed Asset Funds				
- The Big Build Project	22,744	49	-	22,793
	<u>36,051</u>	<u>26,099</u>	<u>-</u>	<u>39,357</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted Funds	52,051	(58,727)	-	(6,676)
Designated Revenue Funds	-	-	-	-
Restricted Revenue Funds				
- Food Fund	26,195	(14,986)	-	11,209
- Wolf Fund	1,085	(887)	-	198
- Shelter - Rental & Direct Costs	3,796	(5,270)	-	(1,474)
Restricted Fixed Asset Funds				
- The Big Build Project	49	-	-	49
	<u>83,176</u>	<u>(79,870)</u>	<u>-</u>	<u>26,099</u>

Saving Macedonian Strays

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2021

Income and endowments from:

Donations and legacies
Other trading activities
Investments
Charitable activities
Other

	Food Fund £	Shelter Fundraise rs £	Wolf Fund	Shelter Running Costs £	Travel Fundraisers £	Veterinary Costs £	Total General	2021 Total £	2020 Total £
	25,036	49	1,085	3,445	13,917	19,214	10,136	72,882	71,858
	1,159			351	544	639	7,601	10,294	4,055
								-	-
								-	-
								-	-
Total income and endowments	26,195	49	1,085	3,796	14,461	19,853	17,737	83,176	75,913
Expenditure on:									
Charitable activities	14,986	-	887	5,270	19,125	13,813	25,179	79,260	52,406
Other							610	610	1,440
Total expenditure	14,986	-	887	5,270	19,125	13,813	25,789	79,870	53,846
Net Incoming Resources by activity	11,209	49	198	(1,474)	(4,664)	6,040	(8,052)	3,306	22,067

Appendix 2

Analysis of charitable expenditure by activity for the year ended 31 March 2021

Nature of charitable expenditure

Shelter Costs
Food
Staffing Costs
Veterinary Costs
Boarding Fees
Materials / Supplies
Volunteer Expenses
Bank Fees
Taxes
Depreciation of Assets
Insurance
Travel Costs
Admin

	Food Fund £	Shelter Fundraise rs £	Wolf Fund	Shelter Running Costs £	Travel Fundraisers £	Veterinary Costs £	Total General	2021 Total £	2020 Total £
	14,986			5,270			18,332	23,602	3,739
								14,986	18,025
			887		23	13,813	91	13,927	19,893
					697		4,362	5,946	2,968
							782	782	79
								-	-
								-	456
							28	28	-
							118	118	282
					18,406		633	19,039	6,380
							832	832	984
Total charitable expenditure analysed by activity	14,986	-	887	5,270	19,126	13,813	25,178	79,260	52,406

Saving Macedonian Strays
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming Resources				
Donations and Legacies				
Donations	43,267	29,615	72,882	71,858
Total Donations and Legacy Income	43,267	29,615	72,882	71,858
Other Trading Activities				
Fundraising activities	327	-	327	-
Gift Aid Receipts	8,457	1,510	9,967	4,055
Total other trading activities	8,784	1,510	10,294	4,055
Investment Income				
Bank deposit interest received	-	-	-	-
Incentive for switching banks	-	-	-	-
Total Investment Income	-	-	-	-
Income from charitable activities				
Total Income from charitable activities	-	-	-	-
Total Income	52,051	31,125	83,176	75,913

Saving Macedonian Strays
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Prior Period Total Funds 2020
	£	£	£	£
Charitable expenditure				
<i>Management and administration costs in support of charitable activities</i>				
<i>Costs in Support of Charitable Activities</i>				
Food	-	14,986	14,986	18,025
Veterinary Treatment	13,927	-	13,927	19,893
Travel and subsistence	19,039	-	19,039	6,380
Shelter Costs	18,332	5,270	23,602	3,739
Boarding/ Pension Fee	5,059	887	5,946	2,968
Materials	363	-	363	79
Cleaning	419	-	419	362
	57,139	21,143	78,282	51,446
<i>Premises Costs</i>				
Insurance	118	-	118	282
	118	-	118	282
<i>General administrative expenses:</i>				
Postage	9	-	9	-
Bank charges	571	-	571	456
Marketing of services	252	-	252	194
Sundry expenses	-	-	-	-
	832	-	832	650

Saving Macedonian Strays
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Other support costs				
Depreciation of assets used for charitable purposes	28	-	28	28
Amortisation of inalienable & historic assets	-	-	-	-
	<u>28</u>	<u>-</u>	<u>28</u>	<u>28</u>
	-	-	-	-
Total support costs reallocated	<u>58,117</u>	<u>21,143</u>	<u>79,260</u>	<u>52,406</u>
Total Support costs				
	<u>58,117</u>	<u>21,143</u>	<u>79,260</u>	<u>52,406</u>
Total Expended on Charitable Activities				
Other costs				
Other costs				
Independent Examiner's Fees	618	-	618	1,440
Profit/ Loss on Currency Exchange	(8)	-	(8)	-
Depreciation of fixed assets used for governance	-	-	-	-
	<u>610</u>	<u>-</u>	<u>610</u>	<u>1,440</u>
Total other costs				
Analysis of transfers between funds				
Transfer to/(from) unrestricted	-	-	-	(15,000)
Transfer to/(from) restricted	-	(49)	(49)	-
Transfer to/(from) res fixe asset reserve	-	49	49	-
Transfer to/(from) designated	-	-	-	15,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>