

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
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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 Macedonian 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	28
					18,406		118	118	282
							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

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	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	-	-	-	-
	28	-	28	28
	-	-	-	-
Total support costs reallocated	58,117	21,143	79,260	52,406
Total Support costs				
	58,117	21,143	79,260	52,406
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	-	-	-	-
	610	-	610	1,440
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
	-	-	-	-