

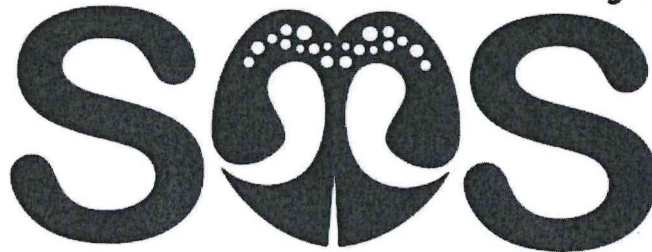
Saving Macedonian Strays
(A charitable incorporated organisation)

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 achieves 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 leafletting 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).

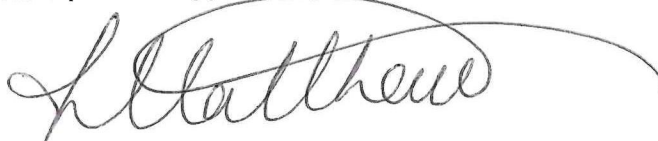
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

