

REGISTERED COMPANY NUMBER: CE017490 (England and Wales)  
REGISTERED CHARITY NUMBER: 1183401

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 6 APRIL 2024  
FOR  
SANTERPAWS BULGARIAN RESCUE**

Galloways Accounting  
15 West Street  
Brighton  
East Sussex  
BN1 2RL

**SANTERPAWS BULGARIAN RESCUE**  
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**FOR THE YEAR ENDED 6 APRIL 2024**

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# **SANTERPAWS BULGARIAN RESCUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 6 APRIL 2024**

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The trustees present their report with the financial statements of the charity for the year ended 6 April 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Santerpaws aims 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.

#### **Significant activities**

- To re-home animals, primarily to the UK, but also to other European Countries.
- To provide vet care including vaccination, neutering and anti-parasite treatments and in some cases significant veterinarian care dependent on their condition when they were initially admitted into the rescue.
- Providing animals (not yet re-homed or not suitable for re-homing) vet care and treatment, specifically neutering, in line with one of the Charity's main aim, which is to reduce the local street dog population.
- Providing local family animals with flea and other anti-parasitic treatments, vaccines and neutering. This is all at no cost to the local resident and is undertaken to ensure improved animal welfare.

#### **Public benefit**

The Charity remains committed to supporting local people within the immediate area of the shelter, which is rural and impoverished, to better care for their animals, providing vaccination and neutering services for village dogs and cats, improving the health and welfare of local animals and also building a trusting relationship with our neighbours. This important work does not generate any revenue and thus increases the associated costs for veterinarian care.

The trustees of Santerpaws Bulgarian Rescue have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Volunteers**

The Charity remains indebted to the three Senior Volunteers, one heading up re-homing and fostering, one leading on behavioural management and support to adopters and one heading up fund-raising initiatives. The Charity is also extremely grateful for the support of a small cohort of very committed volunteers who give up their time, as available and when required, and who continue to support various functions of the Charity.

Without the support of the fostering co-ordinator and behavioural support Senior Volunteers it would be inevitable that more dogs would be relinquished by adopters and ultimately more dogs would need to be returned to Bulgaria when an adoptive placement breaks down. The fund-raising Senior Volunteer has overseen activities that have raised over £15,000 to support the Charity functions.

With reduced adoptions and the number of animals abandoned at the shelter remaining consistent, the number of dogs in the care of Santerpaws Bulgarian Rescue is increased. To ensure compliance with shelter requirements a small network of Bulgarian foster placements have been recruited and are overseen by Ms Bowyer to accommodate the increase.

## **SANTERPAWS BULGARIAN RESCUE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 6 APRIL 2024**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year 2023/2024 saw the adoption of 181 dogs from the shelter compared to the 217 dogs adopted in 2022/2023, a smaller reduction than from the previous year but still significantly reduced.

Staffing at the Shelter now comprises of 6 kennel assistants, this staffing is to allow Ms Boywer to oversee the daily interactions with our vet (neutering, vaccinations, official registration of animals, and treatment for illness etc) and to have the necessary administration time.

Currently, an average of 250 dogs are being cared for at any one time at the shelter. With dog numbers now rarely dipping below 250 a staffing increase was essential to ensure there is always a safe, nurturing and enriching environment for the animals, The minimum number of four working required has been increased to six staff members.

Having again considered returning to "in-house" transportation this arrangement currently remains the better option due to the post-brexit regulations meaning that the Charity would need to have two fully serviced and suitable fitted vans available at all times to meet animal transport regulations and employing a suitably qualified Transport Manager to remain UK DEFRA compliant. The vehicle maintenance costs for two vehicles/recruitment of drivers and wages/employment costs that would be incurred outweigh continuing to use the transport company currently engaged. The Charity continues to have one suitably equipped and appropriately maintained vehicle.

Local neutering work has increased, as Santerpaws Bulgarian Rescue has been working alongside the local Mayor to promote services for neutering local animals. This has had a positive outcome, as the number of puppies born and abandoned in the village has significantly decreased, this important work does not generate any revenue and incurs increased expenditure, however this is ultimately an improved welfare outcome for animals and remains in line with the Charity objectives.

#### **FINANCIAL REVIEW**

##### **Financial position**

The total incoming resources for the year ended 5 April 2024 were £178,139, (2023: £189,490). Resources expended for the period totalled £183,363 (2023: £203,186), leaving cumulative deficit funds of £5,224 (2023: £13,696).

Despite huge efforts holding events and activities to raise funds, overall income is disappointingly reduced by £11,351. Santerpaws Bulgarian Rescue is extremely grateful for the support a small and very dedicated team of volunteers who work tirelessly to raise funds.

A cheaper food supplier has been identified to minimise feed costs, combined with reduction in adoption number has significantly reduced transport costs, which in turn impacts on other costs from dogs remaining in the shelter for longer periods of time.

As in all previous years Santerpaws Bulgarian Rescue's expenditure has exceeded income. Losses incurred continue to be subsidised by the Chairman and Treasurer's own private income. It is intended that with anticipated financial recovery, that the Charity will eventually be able to repay some of the private loans made which have been required to subsidise and maintain the viability of the Charity.

##### **Principal funding sources**

The Charity's only income remains solely derived from donations from private persons and the payment of an adoption fee for each animal re-homed.

##### **Reserves policy**

The Charity has no reserves due to the current support from the trustees for any shortfalls in deficits. The charity's reserve policy is to be revised once the charity has sufficient reserves.

## SANTERPAWS BULGARIAN RESCUE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 6 APRIL 2024

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#### FINANCIAL REVIEW

##### Going concern

The Trustees are pleased to be able to record that declared annual losses are lower for the past year, 2023/2024, than have been sustained in previous years. This is despite operating in a significantly harsher financial climate. This is a non-profit making Charity and the Trustees hope and aim to break even in the coming financial year. There is no currently known reason why this should not be achievable.

There continues to be an impact from reduced public interest in the adoption of animals; this is a phenomenon that is currently being experienced by nearly all animal rescue and homing organisations. The Trustees are confident that this risk can be mitigated.

An increased focus on utilising a wider range of social media platforms and enhanced (more eye catching and attractive) advertising campaigns are underway to help to negate this concern.

Several new fundraising streams are being actively pursued by the dedicated small team of fund-raising volunteers.

Additionally, a number of public events are being considered for their suitability as host venues to both raise awareness of the Charity purpose and to raise funds.

##### Principal risks and uncertainties

Financial circumstances and reduced adoptions have resulted in the waiting list for admission remaining in place. Santerpaws Bulgarian Rescue is no longer able to accept planned admissions from outside of the local area and, sadly, regularly has to turn down requests to assist abandoned animals.

##### Canine Brucellosis:

Canine Brucellosis is an internationally notifiable disease that has never been found present in any dog cared for by Santerpaws Bulgarian Rescue.

High profile and ill-informed UK media focus in relation to this disease has continued and this, coupled with the attitude and approach of some UK veterinary practices (corporate chains in the main) has remained an obstacle to successfully re-homing dogs to the UK. Santerpaws Bulgarian Dogs continues to ensure that every dog is individually tested for this disease prior to adoption (as before the shelter remains compliant with the required regular random testing system undertaken by Bulgarian veterinarian officials).

Mrs Hitchcock has continued to maintain links with on-line campaign groups to ensure the Charity has access to up to date and validated information. Ms Bowyer remains in contact with the main Canine Brucellosis groups regarding advice about legal input and Trading Standards.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a Foundation constitution and constitutes as a Charitable Incorporated Organisation.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

CE017490 (England and Wales)

##### Registered Charity number

1183401

##### Registered office

8 Jubilee Terrace  
Middle Street  
Strood Green  
Betchworth  
RH3 7JG

##### Trustees

S Bowyer  
P Emes

##### Company Secretary

A Hitchcock

**SANTERPAWS BULGARIAN RESCUE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 6 APRIL 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Galloways Accounting  
15 West Street  
Brighton  
East Sussex  
BN1 2RL

Approved by order of the board of trustees on 4<sup>th</sup> February 2025 and signed on its behalf by:



S. J. Bowyer

S Bowyer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SANTERPAWS BULGARIAN RESCUE**

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**Independent examiner's report to the trustees of Santerpaws Bulgarian Rescue**

I report to the charity trustees on my examination of the accounts of Santerpaws Bulgarian Rescue for the year ended 6 April 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 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:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the 2011 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.



C S Young BA FCA

Galloways Accounting  
15 West Street  
Brighton  
East Sussex  
BN1 2RL

Date: 4<sup>th</sup> February 2025

**SANTERPAWS BULGARIAN RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 6 APRIL 2024**

		<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u><b>178,139</b></u>	<u>189,490</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity		<u><b>183,363</b></u>	<u>203,186</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,224)</b>	(13,696)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>(14,090)</b></u>	<u>(394)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>(19,314)</b></u></u>	<u><u>(14,090)</u></u>


The notes form part of these financial statements

**SANTERPAWS BULGARIAN RESCUE**

**BALANCE SHEET  
6 APRIL 2024**

		<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	<b>8,378</b>	11,016
<b>CURRENT ASSETS</b>			
Cash at bank		<b>467</b>	-
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(28,159)</b>	(25,106)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b><u>(27,692)</u></b>	<b><u>(25,106)</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>(19,314)</u></b>	<b><u>(14,090)</u></b>
<b>NET ASSETS/(LIABILITIES)</b>		<b><u>(19,314)</u></b>	<b><u>(14,090)</u></b>
<b>FUNDS</b>	7		
Unrestricted funds		<b><u>(19,314)</u></b>	<b><u>(14,090)</u></b>
<b>TOTAL FUNDS</b>		<b><u>(19,314)</u></b>	<b><u>(14,090)</u></b>

The financial statements were approved by the Board of Trustees and authorised for issue on 4<sup>th</sup> February 2025 and were signed on its behalf by:

  
S. J. Bowyer

S Bowyer - Trustee

**SANTERPAWS BULGARIAN RESCUE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 6 APRIL 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable they will be fulfilled.

Adoption fees are recognised when the adoption has been fully committed to, any deposits held on the adoption are recorded as deferred income.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor Vehicles	- 20% Straight Line
Computer Equipment	- 25% Reducing Balance

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SANTERPAWS BULGARIAN RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 6 APRIL 2024**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u><b>3,717</b></u>	<u><b>3,672</b></u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 6 April 2024 nor for the year ended 6 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 6 April 2024 nor for the year ended 6 April 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>189,490</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activity	<u>203,186</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,696)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>(394)</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>(14,090)</u></u>

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 7 April 2023	<b>18,360</b>	-	<b>18,360</b>
Additions	<u>-</u>	<u>1,079</u>	<u>1,079</u>
At 6 April 2024	<u><b>18,360</b></u>	<u><b>1,079</b></u>	<u><b>19,439</b></u>
<b>DEPRECIATION</b>			
At 7 April 2023	<b>7,344</b>	-	<b>7,344</b>
Charge for year	<u>3,672</u>	<u>45</u>	<u>3,717</u>
At 6 April 2024	<u><b>11,016</b></u>	<u><b>45</b></u>	<u><b>11,061</b></u>
<b>NET BOOK VALUE</b>			
At 6 April 2024	<u><u><b>7,344</b></u></u>	<u><u><b>1,034</b></u></u>	<u><u><b>8,378</b></u></u>
At 6 April 2023	<u><u>11,016</u></u>	<u><u>-</u></u>	<u><u>11,016</u></u>

**SANTERPAWS BULGARIAN RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 6 APRIL 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>25,659</b>	23,906
Accruals and deferred income	<b>2,500</b>	1,200
	<b><u>28,159</u></b>	<b><u>25,106</u></b>

Other creditors relating to amounts due to two trustees total £24,811, (2023: £23,906).

**7. MOVEMENT IN FUNDS**

	At 7.4.23 £	Net movement in funds £	At 6.4.24 £
<b>Unrestricted funds</b>			
General fund	<b>(14,090)</b>	<b>(5,224)</b>	<b>(19,314)</b>
	<b><u>(14,090)</u></b>	<b><u>(5,224)</u></b>	<b><u>(19,314)</u></b>
<b>TOTAL FUNDS</b>	<b><u>(14,090)</u></b>	<b><u>(5,224)</u></b>	<b><u>(19,314)</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>178,139</b>	<b>(183,363)</b>	<b>(5,224)</b>
	<b><u>178,139</u></b>	<b><u>(183,363)</u></b>	<b><u>(5,224)</u></b>
<b>TOTAL FUNDS</b>	<b><u>178,139</u></b>	<b><u>(183,363)</u></b>	<b><u>(5,224)</u></b>

**Comparatives for movement in funds**

	At 7.4.22 £	Net movement in funds £	At 6.4.23 £
<b>Unrestricted funds</b>			
General fund	<b>(394)</b>	<b>(13,696)</b>	<b>(14,090)</b>
	<b><u>(394)</u></b>	<b><u>(13,696)</u></b>	<b><u>(14,090)</u></b>
<b>TOTAL FUNDS</b>	<b><u>(394)</u></b>	<b><u>(13,696)</u></b>	<b><u>(14,090)</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>189,490</b>	<b>(203,186)</b>	<b>(13,696)</b>
	<b><u>189,490</u></b>	<b><u>(203,186)</u></b>	<b><u>(13,696)</u></b>
<b>TOTAL FUNDS</b>	<b><u>189,490</u></b>	<b><u>(203,186)</u></b>	<b><u>(13,696)</u></b>

**SANTERPAWS BULGARIAN RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 6 APRIL 2024**

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 7.4.22 £	Net movement in funds £	At 6.4.24 £
<b>Unrestricted funds</b>			
General fund	(394)	(18,920)	(19,314)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>(394)</u></u>	<u><u>(18,920)</u></u>	<u><u>(19,314)</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	367,629	(386,549)	(18,920)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>367,629</u></u>	<u><u>(386,549)</u></u>	<u><u>(18,920)</u></u>

**8. RELATED PARTY DISCLOSURES**

During the year, two of the trustees paid £905 worth of charitable expenses on behalf of the charity (2023: £8,824). This results in a total balance of £24,811 owed to two trustees as at 6 April 2024.

**SANTERPAWS BULGARIAN RESCUE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 6 APRIL 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>178,139</u>	<u>189,490</u>
<b>Total incoming resources</b>	<b>178,139</b>	<b>189,490</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	26,435	19,500
Rates	1,340	-
Volunteer costs	2,499	-
Postage and stationery	115	108
Advertising	2,338	845
Sundries	1,669	1,930
Rent	1,444	3,240
Running costs	-	4,800
Animal feed	20,942	21,090
Transport	47,390	64,418
Motor costs	6,749	4,010
Vet services	41,256	64,633
Rehabilitation kennels	14,363	11,711
Cleaning	2,422	1,200
Public liability insurance	493	469
Repairs and maintenance	3,506	-
Travelling	160	-
Bank fees	<u>1,110</u>	<u>-</u>
	<b>174,231</b>	<b>197,954</b>
<b>Support costs</b>		
<b>Finance</b>		
Motor vehicles depreciation	3,672	3,672
Computer equipment	<u>45</u>	<u>-</u>
	<b>3,717</b>	<b>3,672</b>
<b>Governance costs</b>		
Accountancy and legal fees	<u>5,415</u>	<u>1,560</u>
<b>Total resources expended</b>	<b><u>183,363</u></b>	<b><u>203,186</u></b>
<b>Net expenditure</b>	<b><u>(5,224)</u></b>	<b><u>(13,696)</u></b>

This page does not form part of the statutory financial statements