

SOCIETY FOR ABANDONED ANIMALS

England & Wales · Charity number 245426

Details

Other names THE PEGGY HENDERSON ANIMAL SANCTUARY

Status Registered

Legal form Trust

Registered 1967-02-08

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

Contact

Address Mosley Acre Farm
Stretford
Manchester
M32 9UP

Phone 0161 973 5318

Email office@saarescue.co.uk

Website www.saarescue.co.uk

Activities

Objects: TO PROVIDE SHELTER, FOOD, VETERINARY ATTENTION AND HOMES FOR ANIMALS IN NEED OF CARE AND ATTENTION ABANDONED BY THEIR OWNERS.

Activities: The SAA takes in unwanted and abandoned animals (currently cats and rabbits). We provide care and veterinary treatment for them until we find them new homes.

Classification

- **How:** Provides Services
- **What:** Animals, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,367	£230,663	-	-
2024-03-31	£169,739	£235,669	-	-
2023-03-31	£358,382	£173,284	-	-
2022-03-31	£145,514	£72,845	-	-
2021-03-31	£233,242	£100,636	-	-

Trustees

Name	Role	Appointed
Janet Tate-Smith	Chair	2011-08-15
Andrew Ellis		2014-01-11
Barbara Blaber		2022-10-03
Barry-John Saunders		2014-01-11
Catriona Alexandra Granger		2019-08-12
Sarah Jayne Twibell		2025-01-14
Sarah Mousawi		2025-07-15

SOCIETY FOR ABANDONED ANIMALS

England & Wales - Charity number 245426

Accounts

SOCIETY FOR ABANDONED ANIMALS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2024 to 31 March 2025

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats and rabbits
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

This has been a difficult year, the cost-of-living crisis has resulted in difficult and challenging economic conditions with more animals needing to be rehomed. We have unfortunately had to turn many animals away due to our pens being constantly occupied. We are pleased to announce that we took in 162 cats (previous year 181) and 19 rabbits (previous year 66) and successfully rehomed 154 cats (previous year 120) and 22 rabbits (previous year 26).

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. House rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that street savvy older cats may be rehomed close to busy roads but only in suitable circumstances. We will not rehome kittens close to busy roads.

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work but we will be looking at replacing this in the coming years.

We continue to be a member of The Association of Dogs and Cats Homes and abide by their rules on animal welfare. We also work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Rabbit Welfare Association and Fund, Pets at Home, and the RSPCA.

Our second dog field, developed last year using the donation from the Mayor of Trafford Fund, is continuing to give greater availability for those dogs that cannot otherwise be exercised in public.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

Now that we have created a modern and inclusive environment for staff and volunteers, our future plans are to provide some updated and high-quality animal care facilities for animals in our care and also facilities that are able to generate sustainable income and encourage community engagement. Subject to sufficient funding we are hopeful to complement our new outdoor rabbit project to review our facilities and look to use our freeing up of existing pens for more rabbit and other small animal boarding. We will be looking at developing a community garden to encourage new volunteers to use our facilities, allowing us to grow produce for our animals. Once this area is regenerated, we will be looking at redevelopment of our former, not fit for purpose dog kennels.

Financial Review

During the period, the Charity raised £153,367 (2024: £169,739). Donations income includes legacies of £25,571 (2024: £62,756). General costs of running the charity, excluding development project costs, were £226,883 (2024: £221,061).

Total net assets as at 31 March 2025 amounted to £975,999 (2024: £1,053,294). This includes the freehold property the value of which is based on original cost less depreciation to date. The balance sheet value of £499,809 (2024: £512,997) does not necessarily reflect the market value of the property. The total bank balances were £414,992 (2024: £520,200)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use as at 31 March 2025 were £415,065 (2024 £519,288) Total expenditure was £226,883. (2024 £221,061)

No Legacies have been credited to the Development Fund this year (2024: 52,411). £3,780 (2024: £14,608) has been spent on major maintenance.

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

Reference and Administration details

Trustees

Mrs Janet Tate-Smith	CHAIR
Mr Barry-John Saunders	INTERIM SECRETARY
Mrs Barbara Blaber	TREASURER
Mr Andrew Ellis	
Miss Catriona Granger	
Ms Sarah Twibell	<i>Appointed 14/01/25</i>

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

<i>Charity number</i>	245426
<i>Telephone</i>	0161 973 5318
<i>Website</i>	www.saarecue.co.uk
<i>Email</i>	office@saarecue.co.uk

<i>Independent Examiner</i>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
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<i>Principal Bankers</i>	NatWest
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Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on January 17, 2026, and signed on their behalf by:



**Janet Tate-Smith BSc (Hons) LL.M FRICS
CHAIR OF TRUSTEES**

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:


- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

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

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



Sue Underwood BSc ACA

Date: 21st January 2026.

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
		2025	2025	2025	2025	2024
	Note	£	£	£	£	£
Income from						
Donations and legacies	1	83,287	-	-	83,287	109,652
Charitable activities	1	66,615	-	-	66,615	56,936
Investment income	1	3,464	-	-	3,464	3,151
Total incoming resources		153,367	-	-	153,367	169,739
Resources used						
Cost of generating funds	2	2,909	-	-	2,909	2,908
Charitable activities	2	214,816	3,780	-	218,596	224,443
Governance costs	2	500	-	-	500	-
Other resources used	2	8,657	-	-	8,657	8,318
Total expenditure		226,883	3,780	-	230,663	235,669
Net income before transfers		- 73,515	- 3,780	-	- 77,295	- 65,930
Transfers between funds		60,096	- 60,096		-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
Net movement in funds		- 13,419	- 63,876	-	- 77,295	- 65,930
Total funds brought forward 1 April 2024		644,509	408,785	-	1,053,294	1,119,224
Total funds carried forward 31 March 2025		631,090	344,909	-	975,999	1,053,294

SOCIETY FOR ABANDONED ANIMALS

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
Fixed Assets	3		
Freehold Property		499,809	512,997
Fixtures and Fittings		60,989	20,828
Motor vehicles		136	181
Assets in course of construction		0	- 0
Total fixed assets		560,933	534,006
Current assets			
Debtors, prepayments and accrued income	4	7,846	6,832
Cash at bank and in hand	5	414,992	520,200
Total current assets		422,838	527,032
Creditors: amounts falling due within one year			
Accruals	6	7,773	7,744
Total current liabilities		7,773	7,744
Net Current Assets		415,065	519,288
Total Net Assets		975,998	1,053,294
Capital and Reserves			
Designated funds		344,909	408,785
Restricted funds		0	0
General funds		631,090	644,509
Total Funds		975,999	1,053,294

The notes on pages 10 – 12 form part of these accounts

Approved by the Trustees and signed on their behalf on January 17th, 2026, by:



Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2024

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The 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 these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Donations and legacies					
Gift Aid	4,382	-	-	4,382	5,807
Donations	47,002	-	-	47,002	40,501
Membership	80	-	-	80	50
Legacies	25,571	-	-	25,571	62,756
Grants and corporate donations	6,253	-	-	6,253	537
Total	83,287	-	-	83,287	109,652
Charitable activities					
Open days and fundraising	14,043	-	-	14,043	13,459
Sale of goods	6,749	-	-	6,749	6,174
Boarding fees	11,519	-	-	11,519	13,751
Rental income	8,982	-	-	8,982	10,406
Miscellaneous services	401	-	-	401	197
Adoption income	16,917	-	-	16,917	6,005
Admissions income	395	-	-	395	120
Petplan commissions	7,609	-	-	7,609	6,825
Total	66,615	-	-	66,615	56,936
Investment income					
Bank interest received	3,464	-	-	3,464	3,151
Total	3,464	-	-	3,464	3,151

2. Analysis of expenditure

Raising funds					
Fundraising costs	2,909	-	-	2,909	2,533
Advertising & Marketing	-	-	-	-	375
Total	2,909	-	-	2,909	2,908
Direct charitable costs					
Veterinary fees	57,338	-	-	57,338	86,188
Food and welfare	5,722	-	-	5,722	7,810
Staff costs	107,255	-	-	107,255	78,507
Rent and rates	1,060	-	-	1,060	1,088
Depreciation	16,358	-	-	16,358	16,926
Utilities	11,178	-	-	11,178	6,418
Repairs	1,686	3,780	-	5,466	256
Insurance	5,934	-	-	5,934	5,371
Security	1,224	-	-	1,224	1,809
Other premises costs	6,042	-	-	6,042	4,392
Motor vehicle expenses	1,019	-	-	1,019	1,070
Development project costs	-	-	-	-	14,608
Total	214,816	3,780	-	218,596	224,443

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Other resources used					
Postage and telephone	4,246	-	-	4,246	2,600
Printing and stationery	380	-	-	380	127
Computer and office costs	2,378	-	-	2,378	3,037
Subscriptions	628	-	-	628	580
Legal and professional charges	-	-	-	-	415
Bank charges	1,026	-	-	1,026	1,560
Total	8,657	-	-	8,657	8,318
Governance					
Audit and Examination	500	-	-	500	-

3. Fixed Assets

	Freehold property	Fixtures, Fittings & Equipment	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2024	£659,448	£73,943	£10,650	£0	£744,041
Additions in Year		£43,286			£43,286
ACOC capitalised					£0
Cost at 31st March 2025		£117,229	£10,650	£0	£787,327
Depreciation at 1st April 2024	£146,451	£53,115	£10,469	£0	£210,035
Charge in year	£0	£3,124	£45		£3,169
Depreciation at 31st March 2025	£146,451	£56,239	£10,514	£0	£213,204
Net Book Value at 31st March 2025	-£146,451	£60,989	£136	£0	£574,122
Net Book Value at 31st March 2024	£512,997	£20,828	£181	£0	£534,006

4. Debtors, Prepayments and Accrued income

	2025	2024
	£	£
Gift Aid due from HMRC	7,846	6,832
	7,846	6,832

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 continued

5. Cash at bank and in hand

	YE 31/03/25	YE 31/03/24
6501: Nat West Current Account	£46,302	£184,210
6502: Nat West Business Reserve	£191,639	£188,980
6503: Barclays Business Account	£61,311	£57,660
6504: Barclays Community Account	£873	£837
6505: Barclays Business Premium	£55,050	£54,245
6506: Lloyds Account	£59,720	£33,777
6590: Petty Cash	£96	£491
6591: Floats	£0	£0
TOTAL CASH & BANK	£414,992	£520,200

6. Creditors and accruals

	2025 £	2024 £
Vet fees	2,920	5,086
HMRC	4,852	2,658
Total	7,773	7,744

7. Employees

Total staff costs including National Insurance were £107,255 (2024: £78,507) which represented a full complement of animal care staff, a fundraiser, and a centre manager.

No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 7 (2024: 7)

The average number of employees for the same period expressed as full-time equivalents was 6 (2024: 6)

8. Expenses paid to Trustees

No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.

SOCIETY FOR ABANDONED ANIMALS

England & Wales - Charity number 245426

Accounts

SOCIETY FOR ABANDONED ANIMALS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2023 to 31 March 2024

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

This has been a difficult year, the cost-of-living crisis has resulted in difficult and challenging economic conditions with more animals needing to be rehomed. We have unfortunately had to turn many animals away due to our pens being constantly occupied. We are pleased to announce that we took in 181 cats (previous year 185) and 66 rabbits (previous year 36) and successfully rehomed 120 cats (previous year 169) and 26 rabbits (previous year 18). Our rabbit figures are increasing as we become more widely known for rabbit care and rehoming.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that street savvy older cats may be rehomed close to busy roads but only in suitable circumstances. We will not rehome kittens close to busy roads.

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All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

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We continue to be a member of The Association of Dogs and Cats Homes and abide by their rules on animal welfare. We also work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Rabbit Welfare Association and Fund, Pets at Home, and the RSPCA.

We have opened the new dog field utilising the donation from the Mayor of Trafford Fund giving greater availability for those dogs that cannot otherwise be exercised in public.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Promotion of the charity's work

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Financial Review

During the period, the Charity raised £169,739 (2023: £358,382). Donations income includes legacies of £62,756 (2023: £241,034). General costs of running the charity, excluding development project costs, were £221,061 (2023: £128,060). Expenditure on veterinary fees reflects a general increase in prices as well as a substantial increase in the numbers of animals in our care, many of which are admitted with health problems.

Total net assets as at 31 March 2024 amounted to £1,053,294 (2023: £1,119,224). This includes the freehold property the value of which is based on original cost less depreciation to date. The balance sheet value of £512,997 (2023: £526,186) does not necessarily reflect the market value of the property. The total bank balances were £520,200 (2023: £573,800)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use as at 31 March 2024 were £519,288 (2023 £568,292) Total expenditure was £221,061. (2023 £128,060)

Legacies totalling £52,411 (2023: 241,034) have been credited to the Development Fund. £14,608 (2023: £45,224) has been spent on major maintenance and further development of the additional dog field

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

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Reference and Administration details

Trustees

Mrs Janet Tate-Smith
Mr Barry-John Saunders
Mrs Barbara Blaber
Mr Andrew Ellis
Miss Catriona Granger

CHAIR
INTERIM SECRETARY
TREASURER

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

Charity number

245426

Telephone

0161 973 5318

Website

www.saarecue.co.uk

Email

office@saarecue.co.uk

Independent Examiner

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

Bankers

NatWest

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees January 14, 2025 and signed on their behalf by:



**Janet Tate-Smith BSc (Hons) LL.M FRICS
CHAIR OF TRUSTEES**

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

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

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

Sue Underwood BSc ACA

Date:

Sue Underwood BSc ACA
71 Winnipeg Quay
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M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Income from						
Donations and legacies	1	57,242	52,411	-	109,652	302,587
Charitable activities	1	56,936	-	-	56,936	54,846
Investment income	1	3,151	-	-	3,151	950
Total incoming resources		117,328	52,411	-	169,739	358,382
Resources used						
Cost of generating funds	2	2,908	-	-	2,908	1,366
Charitable activities	2	209,835	14,608	-	224,443	165,617
Governance costs	2	-	-	-	-	500
Other resources used	2	8,318	-	-	8,318	5,802
Total expenditure		221,061	14,608	-	235,669	173,284
Net income before transfers		- 103,733	37,803	-	- 65,930	185,098
Transfers between funds		136,163	- 136,163		-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
Net movement in funds		32,430	- 98,360	-	- 65,930	185,098
Total funds brought forward 1 April 2023		612,079	507,145	-	1,119,224	934,126
Total funds carried forward 31 March 2024		644,509	408,785	-	1,053,294	1,119,224

SOCIETY FOR ABANDONED ANIMALS

BALANCE SHEET AS AT 31 MARCH 2024

		£	£
Fixed Assets	3		
Freehold Property		512,997	526,186
Fixtures and Fittings		20,828	24,504
Motor vehicles		181	242
Assets in course of construction		0 -	0
Total fixed assets		534,006	550,932
Current assets			
Debtors, prepayments and accrued income	4	6,832	5,187
Cash at bank and in hand	5	520,200	573,800
Total current assets		527,032	578,987
Creditors: amounts falling due within one year			
Accruals	6	7,744	10,695
Total current liabilities		7,744	10,695
Net Current Assets		519,288	568,292
Total Net Assets		1,053,294	1,119,224
Capital and Reserves			
Designated funds		408,785	507,145
Restricted funds		0	0
General funds		644,509	612,079
Total Funds		1,053,294	1,119,224

The notes on pages 10 – 12 form part of these accounts

Approved by the Trustees and signed on their behalf on January 14th, 2025 by:

Janet Tate-Smith

Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The 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 these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Donations and legacies					
Gift Aid	5,807	-		5,807	6,554
Donations	40,501	-		40,501	42,944
Membership	50	-		50	195
Legacies	10,346	52,411		62,756	241,034
Grants and corporate donations	537	-		537	11,860
Total	57,242	52,411	-	109,652	302,587
Charitable activities					
Open days and fundraising	13,459			13,459	14,572
Sale of goods	6,174			6,174	4,435
Boarding fees	13,751			13,751	6,990
Rental income	10,406			10,406	6,183
Miscellaneous services	197			197	545
Adoption income	6,005			6,005	14,356
Admissions income	120			120	1,170
Petplan commissions	6,825			6,825	6,595
Total	56,936	-	-	56,936	54,846
Investment income					
Bank interest received	3,151			3,151	950
Total	3,151	-	-	3,151	950

2. Analysis of expenditure

Analysis of Expenditure					
Raising funds					
Fundraising costs	2,533			2,533	1,366
Advertising & Marketing	375			375	-
Total	2,908	-	-	2,908	1,366
Direct charitable costs					
Veterinary fees	86,188			86,188	48,266
Food and welfare	7,810			7,810	3,286
Staff costs	78,507			78,507	62,877
Rent and rates	1,088			1,088	2,605
Depreciation	16,926			16,926	15,938
Utilities	6,418			6,418	6,268
Repairs	256			256	667
Insurance	5,371			5,371	5,135
Security	1,809			1,809	1,272
Other premises costs	4,392			4,392	4,983
Motor vehicle expenses	1,070			1,070	1,556
Development project costs	-	14,608	-	14,608	12,764
Total	209,835	14,608	-	224,443	165,617

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Other resources used					
Postage and telephone	2,600			2,600	2,174
Printing and stationery	127			127	-
Computer and office costs	3,037			3,037	1,698
Subscriptions	580			580	426
Legal and professional charges	415			415	-
Bank charges	1,560			1,560	1,504
Total	8,318	-	-	8,318	5,802
Governance					
Audit and Examination	-			-	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2023	£659,448	£73,943	£10,650	£0	£744,041
Additions in Year					£0
ACOC capitalised					£0
Cost at 31st March 2024	£659,448	£73,943	£10,650	£0	£744,041
Depreciation at 1st April 2023	£133,262	£49,439	£10,408	£0	£193,109
Charge in year	£13,189	£3,676	£61	£0	£16,926
Depreciation at 31st March 2024	£146,451	£53,115	£10,469	£0	£210,035
Net Book Value at 31st March 2024	£512,997	£20,828	£181	£0	£534,006
Net Book Value at 31st March 2023	£526,186	£24,504	£242	£0	£550,932

4. Debtors, Prepayments and Accrued income

	2024	2023
	£	£
Gift Aid due from HMRC	6,832	5,187
	6,832	5,187

5. Cash at bank and in hand

Nat West Current Account	£184,210	£266,163
Nat West Business Reserve	£188,980	£186,474
Barclays Business Account	£57,660	£53,679
Barclays Community Account	£837	£801
Barclays Business Premium	£54,245	£53,600
Lloyds Treasurers Account	£33,777	£12,872
Cash in Hand	£491	£211
Floats	£0	£0
TOTAL CASH & BANK	£520,200	£573,800

6. Creditors and accruals

	2024	2023
	£	£
Vet fees	5,086	5,535
HMRC	2,658	3,583
Utilities		576
Independent Examination fee		1,000
Total	7,744	10,695

7. Employees

Total staff costs including National Insurance were £78,507 (2023: £62,877) which represented a full complement of animal care staff, a fundraiser, and a centre manager from November. No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 7 (2023: 5)
The average number of employees for the same period expressed as full-time equivalents was 6 (2023: 4)

8. Expenses paid to Trustees

No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.

SOCIETY FOR ABANDONED ANIMALS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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Statement of Accounting Policies	9
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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2023 to 31 March 2024

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

This has been a difficult year, the cost-of-living crisis has resulted in difficult and challenging economic conditions with more animals needing to be rehomed. We have unfortunately had to turn many animals away due to our pens being constantly occupied. We are pleased to announce that we took in 181 cats (previous year 185) and 66 rabbits (previous year 36) and successfully rehomed 120 cats (previous year 169) and 26 rabbits (previous year 18). Our rabbit figures are increasing as we become more widely known for rabbit care and rehoming.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that street savvy older cats may be rehomed close to busy roads but only in suitable circumstances. We will not rehome kittens close to busy roads.

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work, but we will be looking at replacing this in the coming years.

We continue to be a member of The Association of Dogs and Cats Homes and abide by their rules on animal welfare. We also work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Rabbit Welfare Association and Fund, Pets at Home, and the RSPCA.

We have opened the new dog field utilising the donation from the Mayor of Trafford Fund giving greater availability for those dogs that cannot otherwise be exercised in public.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

Now that we have created a modern and inclusive environment for staff and volunteers, our future plans are to provide some updated and high-quality animal care facilities for animals in our care and also facilities that are able to generate sustainable income and encourage community engagement. Subject to sufficient funding we are hopeful to complete our new outdoor rabbit project freeing up some existing pens for more rabbit and other small animal boarding. We will be looking at upgrading our septic tank and reclaiming the area around it to developing a community garden to encourage new volunteers to use our facilities allowing us to grow produce for our animals. Once this area is regenerated, we will be looking at redevelopment of our former, not fit for purpose dog kennels. We will also be looking at the possibility of installing solar panels throughout the site.

Financial Review

During the period, the Charity raised £169,739 (2023: £358,382). Donations income includes legacies of £62,756 (2023: £241,034). General costs of running the charity, excluding development project costs, were £221,061 (2023: £128,060). Expenditure on veterinary fees reflects a general increase in prices as well as a substantial increase in the numbers of animals in our care, many of which are admitted with health problems.

Total net assets as at 31 March 2024 amounted to £1,053,294 (2023: £1,119,224). This includes the freehold property the value of which is based on original cost less depreciation to date. The balance sheet value of £512,997 (2023: £526,186) does not necessarily reflect the market value of the property. The total bank balances were £520,200 (2023: £573,800)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use as at 31 March 2024 were £519,288 (2023 £568,292) Total expenditure was £221,061. (2023 £128,060)

Legacies totalling £52,411 (2023: 241,034) have been credited to the Development Fund. £14,608 (2023: £45,224) has been spent on major maintenance and further development of the additional dog field

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

Reference and Administration details

Trustees

Mrs Janet Tate-Smith
Mr Barry-John Saunders
Mrs Barbara Blaber
Mr Andrew Ellis
Miss Catriona Granger

CHAIR
INTERIM SECRETARY
TREASURER

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

Charity number

245426

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Approved by the trustees January 14, 2025 and signed on their behalf by:



**Janet Tate-Smith BSc (Hons) LL.M FRICS
CHAIR OF TRUSTEES**

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

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- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
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Sue Underwood BSc ACA

Date:

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SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

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SOCIETY FOR ABANDONED ANIMALS

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Total Net Assets		1,053,294	1,119,224
Capital and Reserves			
Designated funds		408,785	507,145
Restricted funds		0	0
General funds		644,509	612,079
Total Funds		1,053,294	1,119,224

The notes on pages 10 – 12 form part of these accounts

Approved by the Trustees and signed on their behalf on January 14th, 2025 by:

Janet Tate-Smith

Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

Basis of accounting

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Investment income					
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Analysis of Expenditure					
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Repairs	256			256	667
Insurance	5,371			5,371	5,135
Security	1,809			1,809	1,272
Other premises costs	4,392			4,392	4,983
Motor vehicle expenses	1,070			1,070	1,556
Development project costs	-	14,608	-	14,608	12,764
Total	209,835	14,608	-	224,443	165,617

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Other resources used					
Postage and telephone	2,600			2,600	2,174
Printing and stationery	127			127	-
Computer and office costs	3,037			3,037	1,698
Subscriptions	580			580	426
Legal and professional charges	415			415	-
Bank charges	1,560			1,560	1,504
Total	8,318	-	-	8,318	5,802
Governance					
Audit and Examination	-			-	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2023	£659,448	£73,943	£10,650	£0	£744,041
Additions in Year					£0
ACOC capitalised					£0
Cost at 31st March 2024	£659,448	£73,943	£10,650	£0	£744,041
Depreciation at 1st April 2023	£133,262	£49,439	£10,408	£0	£193,109
Charge in year	£13,189	£3,676	£61	£0	£16,926
Depreciation at 31st March 2024	£146,451	£53,115	£10,469	£0	£210,035
Net Book Value at 31st March 2024	£512,997	£20,828	£181	£0	£534,006
Net Book Value at 31st March 2023	£526,186	£24,504	£242	£0	£550,932

4. Debtors, Prepayments and Accrued income

	2024	2023
	£	£
Gift Aid due from HMRC	6,832	5,187
	6,832	5,187

5. Cash at bank and in hand

Nat West Current Account	£184,210	£266,163
Nat West Business Reserve	£188,980	£186,474
Barclays Business Account	£57,660	£53,679
Barclays Community Account	£837	£801
Barclays Business Premium	£54,245	£53,600
Lloyds Treasurers Account	£33,777	£12,872
Cash in Hand	£491	£211
Floats	£0	£0
TOTAL CASH & BANK	£520,200	£573,800

6. Creditors and accruals

	2024	2023
	£	£
Vet fees	5,086	5,535
HMRC	2,658	3,583
Utilities		576
Independent Examination fee		1,000
Total	7,744	10,695

7. Employees

Total staff costs including National Insurance were £78,507 (2023: £62,877) which represented a full complement of animal care staff, a fundraiser, and a centre manager from November. No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 7 (2023: 5)
The average number of employees for the same period expressed as full-time equivalents was 6 (2023: 4)

8. Expenses paid to Trustees

No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

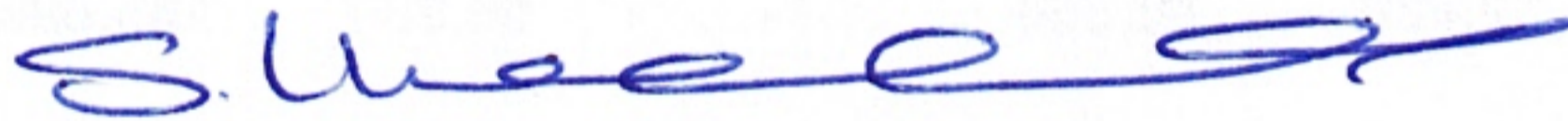
- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

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

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



Sue Underwood BSc ACA

Date: 15th January 2025,

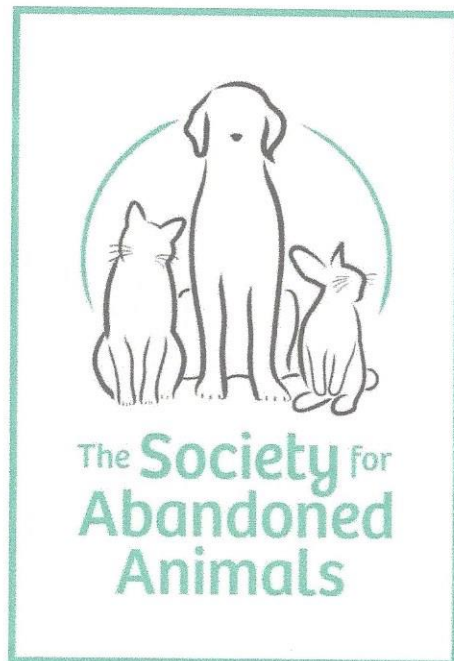
Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

England & Wales - Charity number 245426

Accounts

SOCIETY FOR ABANDONED ANIMALS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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Statement of Accounting Policies	9
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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2022 to 31 March 2023

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

This is our first full year of trading since the charity reopened its doors following redevelopment works in 2020/2021 to future proof our premises. It has been a difficult year, but we are pleased to announce that we took in 185 cats and 36 rabbits and successfully rehomed 169 cats and 18 rabbits. Whilst numbers are down on previous years there have been difficult and challenging economic conditions.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that street savvy older cats may be rehomed close to busy roads but only in suitable circumstances. We will not rehome kittens close to busy roads.

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work.

We continue to be a member of The Association of Dogs and Cats Homes and abide by their rules on animal welfare. We also work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Pawpurrs, Rabbit Welfare Association and Fund, Support Adoption for Pets, and the RSPCA.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

During our closure we were able to refurbish existing buildings and demolish all unwanted and potentially unsuitable buildings. As a result of this we have created additional car parking, refurbished and remodelled reception area and office accommodation providing better segregation between front of house and back of house areas. We have a modern and inclusive environment purpose made to provide high quality animal care, able to generate sustainable income and encouraging community engagement via an attractive setting. During the next year, we will be developing a second secure dog exercise field, using funds generously provided by the Mayor of Trafford's Fund. This will give greater availability for those dogs that cannot otherwise be exercised in public. Other potential longer term developments include enhanced rabbit rehoming facilities and the possibilities of including other species in our rehoming services. The Board of Trustees have produced a new year strategic plan which will allow us to benchmark our future plans against achievement.

Financial Review

During the period, the Charity raised £358,382 (2022: £145,514). Donations income includes legacies of £241,034 (2022: £91,072). General costs of running the charity, excluding development project costs, were £128,060 (2022: £72,845), the increase in costs being mainly attributable to the site being operational for the full year. Expenditure on veterinary fees reflects a general increase in prices as well as a larger number of animals being admitted with health problems.

Total net assets as at 31 March 2023 amounted to £1,119,224 (2022: £934,126). This includes the freehold property the value of which is based on original cost less depreciation to date, increased by the cost of development that has taken place over the last year. The balance sheet value of £538,950 (2022: £512,837) does not necessarily reflect the market value of the property. The total bank balances were £573,800 (2022: £403,712)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use as at 31 March 2023 were £568,792 (2022 £386,953) Total expenditure was £128,060. (2022 £72,845)

Legacies totalling £241,034 have been credited to the Development Fund. £45,224 has been spent on redevelopment of the site during the year. This has been capitalised and forms part of the value of Freehold Property.

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

Reference and Administration details

Trustees

Mrs Janet Tate-Smith
Mr Barry-John Saunders
Mrs Barbara Blaber
Mr Andrew Ellis
Miss Catriona Granger

CHAIR
INTERIM SECRETARY
TREASURER

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

<i>Charity number</i>	245426
<i>Telephone</i>	0161 973 5318
<i>Website</i>	www.saarecue.co.uk
<i>Email</i>	office@saarecue.co.uk
<i>Independent Examiner</i>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
<i>Bankers</i>	NatWest

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on December 11th, 2023

and signed on their behalf by:

J Tate Smith

**Janet Tate-Smith BSc (Hons) LL.M FRICS
CHAIR OF TRUSTEES**

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

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

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



Sue Underwood BSc ACA

Date: 22nd January 2024

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	Note	2023	2023	2023	2023	2022
		£	£	£	£	£
Income from						
Donations and legacies	1	61,553	241,034	-	302,587	128,176
Charitable activities	1	54,846	-	-	54,846	17,314
Investment income	1	950	-	-	950	24
Total incoming resources		117,348	241,034	-	358,382	145,514
Resources used						
Cost of generating funds	2	1,366	-	-	1,366	511
Charitable activities	2	120,392	45,224	-	165,617	66,442
Governance costs	2	500	-	-	500	500
Other resources used	2	5,802	-	-	5,802	5,392
Total expenditure		128,060	45,224	-	173,284	72,845
Net income before transfers		- 10,712	195,809	-	185,098	72,669
Transfers between funds		79,539	- 66,776	- 12,764	-	-
Gains on revaluation, fixed assets, charities own use		-	-	-	-	-
Net movement in funds		68,828	129,034	- 12,764	185,098	72,669
Total funds brought forward 1 April 2022		543,251	378,112	12,764	934,126	861,457
Total funds carried forward 31 March 2023		612,079	507,145	0	1,119,224	934,126

SOCIETY FOR ABANDONED ANIMALS

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assets	3		
Freehold Property		526,186	512,837
Fixtures and Fittings		24,504	21,250
Motor vehicles		242	323
Assets in course of construction		0	0
Total fixed assets		550,932	534,409
Current assets			
Debtors, prepayments and accrued income	4	5,187	6,488
Cash at bank and in hand	5	573,800	403,712
Total current assets		578,987	410,200
Creditors: amounts falling due within one year			
Accruals	6	10,695	10,483
Total current liabilities		10,695	10,483
Net Current Assets		568,292	399,717
Total Net Assets		1,119,224	934,126
Capital and Reserves			
Designated funds		507,145	378,112
Restricted funds		0	12,764
General funds		612,079	543,251
Total Funds		1,119,224	934,126

The notes on pages 10 – 12 form part of these accounts

Approved by the Trustees and signed on their behalf on January 22nd, 2024 by:

J Tate Smith

Janet Tate-Smith
Chair of Trustees

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2023

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The 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 these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Donations and legacies					
Gift Aid	6,554	-	-	6,554	2,154
Donations	42,944	-	-	42,944	32,607
Membership	195	-	-	195	90
Legacies	-	241,034	-	241,034	91,072
Grants and corporate donations	11,860	-	-	11,860	2,252
Total	61,553	241,034	-	302,587	128,176
Charitable activities					
Open days and fundraising	14,572	-	-	14,572	2,882
Sale of goods	4,435	-	-	4,435	1,352
Boarding fees	6,990	-	-	6,990	75
Rental income	6,183	-	-	6,183	2,909
Miscellaneous services	545	-	-	545	12
Adoption income	14,356	-	-	14,356	2,285
Admissions income	1,170	-	-	1,170	810
Petplan commissions	6,595	-	-	6,595	6,989
Total	54,846	-	-	54,846	17,314
Investment income					
Bank interest received	950	-	-	950	24
Total	950	-	-	950	24

2. Analysis of expenditure

Raising funds					
Fundraising costs	1,366	-	-	1,366	511
Goods for resale	-	-	-	-	-
Total	1,366	-	-	1,366	511
Direct charitable costs					
Veterinary fees	48,266	-	-	48,266	14,108
Food and welfare	3,286	-	-	3,286	1,060
Staff costs	62,877	-	-	62,877	24,830
Rent and rates	2,605	-	-	2,605	1,377
Depreciation	15,938	-	-	15,938	9,309
Utilities	6,268	-	-	6,268	3,967
Repairs	667	-	-	667	68
Insurance	5,135	-	-	5,135	4,853
Security	1,272	-	-	1,272	1,510
Other premises costs	4,983	-	-	4,983	5,127
Motor vehicle expenses	1,556	-	-	1,556	234
Development project costs	-	32,461	45,224	-	12,764
Total	120,392	45,224	-	165,617	66,442

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Other resources used					
Postage and telephone	2,174	-	-	2,174	2,198
Printing and stationery	-	-	-	-	-
Computer and office costs	1,698	-	-	1,698	1,944
Subscriptions	426	-	-	426	330
Legal and professional charges	-	-	-	-	-
Bank charges	1,504	-	-	1,504	920
Total	5,802	-	-	5,802	5,392
Governance					
Audit and Examination	500	-	-	500	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2022	£633,430	£67,501	£10,650	£0	£711,580
Additions in Year	£26,019	£6,442			£32,461
ACOC capitalised					£0
Cost at 31st March 2023	£659,448	£73,943	£10,650	£0	£744,041
Depreciation at 1st April 2022	£120,593	£46,251	£10,327	£0	£177,171
Charge in year	£12,669	£3,188	£81	£0	£15,938
Depreciation at 31st March 2023	£133,262	£49,439	£10,408	£0	£193,109
Net Book Value at 31st March 2023	£526,186	£24,504	£242	£0	£550,932
Net Book Value at 31st March 2022	£512,837	£21,250	£323	£0	£534,409

4. Debtors, Prepayments and Accrued income

	2023 £	2022 £
Gift Aid due from HMRC	5,186	5803
British Gas refund	-	685
	5,186	6,488

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 continued

5. Cash at bank and in hand

Nat West Current Account	£266,163	£83,041
Nat West Business Reserve	£186,474	£215,929
Barclays Business Account	£53,679	£49,336
Barclays Community Account	£801	£765
Barclays Business Premium	£53,600	£53,483
Lloyds Treasurers Account	£12,872	£845
Cash in Hand	£211	£313
Floats	£0	£0
TOTAL CASH & BANK	£573,800	£403,712

6. Creditors and accruals

	2023	2022
	£	£
Vet fees	5,535	7,913
HMRC	3,584	1,686
Utilities	576	384
Independent Examination fee	1,000	500
Total	10,695	10,483

7. Employees

Total staff costs including National Insurance were £62,877 (2022: £24,830) with a full complement of staff on board, compared with the previous year's restricted operation.
No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 5 (2022: 3)
The average number of employees for the same period expressed as full-time equivalents was 4 (2022: 2)

8. Expenses paid to Trustees

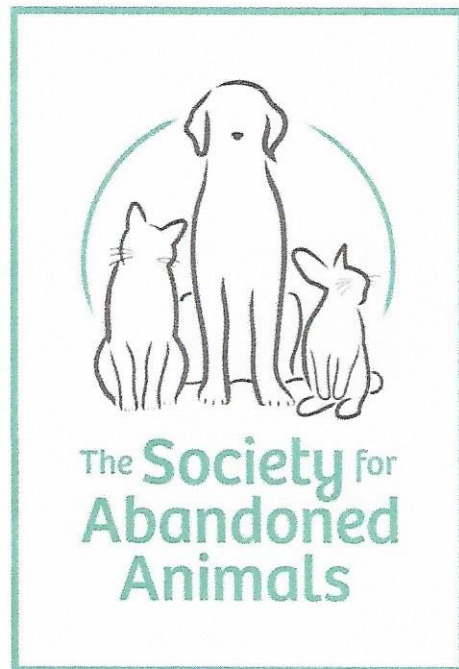
No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.

SOCIETY FOR ABANDONED ANIMALS

England & Wales - Charity number 245426

Accounts

SOCIETY FOR ABANDONED ANIMALS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2021 to 31 March 2022

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Due to substantial redevelopment works which included demolition and upgrading of buildings, asbestos removal, a complete remodel of the Bungalow the charity closed its doors between October 2020 and October 2021. Closing for a whole year was a difficult decision made by the Board of Trustees but if this decision had not been made, we would not have been able to achieve the future proofing of the site to allow the charity to continue its responsibility in line with the charities trust deed. Our feral colony remained on site and was looked after by dedicated senior volunteers throughout the period of closure. A new staff team were put in place with our doors reopening to animals who need our assistance in finding them their forever loving home in November 2021. A phased re-opening was undertaken with cats being re-admitted first for rehoming, followed a few months later with rabbits.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that cats may be rehomed next to busy roads in suitable circumstances. Previously we did not allow adoption on this basis under any circumstances

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. The charity gets a commission on any policies that are then continued after these four weeks by the new owners. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work.

The Board of Trustees would like to especially thank the dedicated volunteers who relentlessly looked after our feral colony during our closure.

We continue to work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Pawpurrs, Rabbit Welfare Association and Fund, Association of Dog and Cat Homes, Support Adoption for Pets, and the RSPCA.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity even during closure.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

We have been able to refurbish existing buildings and demolish all unwanted and potentially unsuitable buildings. As a result of this we have created additional car parking, refurbished and remodelled reception area and office accommodation providing better segregation between front of house and back of house areas. We now have a modern and inclusive environment purpose made to provide high quality animal care, able to generate sustainable income and encouraging community engagement via an attractive setting.

We are aiming to reintroduce dogs to the rescue once we have upgraded our current dog facilities. We are considering the introduction of Guinea Pigs to our list of species with rehoming and boarding facilities.

Financial Review

During the period, the Charity raised £145,514 (2021: £233,342). Donations income includes legacies of £91,072 (2021: £102,572). General costs of running the charity, excluding development project costs, were £72,845 (2021: £100,636), the reduction in costs being attributable to the closure of the site for the first part of the year, as described above.

Total net assets as at 31 March 2022 amounted to £934,126 (2021: £861,457). This includes the freehold property the value of which is based on original cost less depreciation to date increased by the cost of the development that has taken place over the last two years, including that classified as Assets in Course of Construction last year. The balance sheet value of £512,837 (2021: £192,996) does not necessarily reflect the market value of the property. The total bank balances were £403,712 (2021: £414,208)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site (the Development Fund), at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use (i.e., excluding restricted funds of £12,764) as at 31 March 2022 were £386,953 (2021 £407,611) Total expenditure was £72,845. (2021 £100,636)

Legacies totalling £91,072 have been credited to the Development Fund. £98,686 has been spent on redevelopment of the site during the year. This has been capitalised and forms part of the value of Freehold Property.

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

Reference and Administration details

Trustees

Mrs Janet Tate-Smith	CHAIR
Vacancy	SECRETARY
Mrs Amanda Pearson	TREASURER
Mr Andrew Ellis	
Mr Barry-John Saunders	
Miss Catriona Granger	
Mrs Barbara Blaber (Appointed 21/9/2021)	

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

<i>Charity number</i>	245426
<i>Telephone</i>	0161 973 5318
<i>Website</i>	www.saarescue.co.uk
<i>Email</i>	office@saarescue.co.uk
<i>Independent Examiner</i>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
<i>Bankers</i>	NatWest

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on

and signed on their behalf by:

Janet Tate-Smith BSc (Hons) LLM FRICS ACI Arb

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 8 to 13.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Independent examiner's statement

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

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

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

Sue Underwood BSc ACA



Date: 5th January 2023.

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	Note	2022	2022	2022	2022	2021
		£	£	£	£	£
Income from						
Donations and legacies	1	37,103	91,072	-	128,176	205,448
Charitable activities	1	17,314	-	-	17,314	27,754
Investment income	1	24	-	-	24	140
Total incoming resources		54,442	91,072	-	145,514	233,342
Expenditure on						
Raising funds	2	511	-	-	511	330
Charitable activities						
Direct charitable costs	2	66,442	-	-	66,442	93,644
Support costs and administration	2	5,392	-	-	5,392	6,161
Governance costs	2	500	-	-	500	500
Total expenditure		72,845	-	-	72,845	100,636
Net income before transfers		- 18,403	91,072	-	72,669	132,706
Transfers between funds		333,523	- 333,523		-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
Net movement in funds		315,120	- 242,451	-	72,669	132,706
Total funds brought forward 1 April 2021		228,131	620,563	12,764	861,457	728,751
Total funds carried forward 31 March 2022		543,251	378,112	12,764	934,126	861,457

SOCIETY FOR ABANDONED ANIMALS
BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed Assets	3		
Freehold Property		512,837	192,966
Fixtures and Fittings		21,250	20,353
Motor vehicles		323	431
Assets in course of construction		0	227,333
Total fixed assets		534,409	441,083
Current assets			
Debtors, prepayments and accrued income	4	6,488	7,507
Cash at bank and in hand	5	403,712	414,028
Total current assets		410,200	421,535
Creditors: amounts falling due within one year			
Accruals	6	10,483	1,161
Total current liabilities		10,483	1,161
Net Current Assets		399,717	420,374
Total Net Assets		934,126	861,457
Capital and Reserves			
Designated funds		378,112	620,563
Restricted funds		12,764	12,764
General funds		543,251	228,131
Total Funds		934,126	861,457

The notes on pages 12 – 14 form part of these accounts

Approved by the Trustees and signed on their behalf on the by:

Janet Tate-Smith
Trustee

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2022

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The 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 these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Donations and legacies					
Gift Aid	2,154	-	-	2,154	10,226
Donations	31,845	-	-	31,845	42,600
Membership	90	-	-	90	50
Legacies	-	91,072	-	91,072	102,572
Grants and corporate donations	3,014	-	-	3,014	50,000
Total	37,103	91,072	-	128,176	205,448
Charitable activities					
Open days and fundraising	2,882	-	-	2,882	9,822
Sale of goods	1,352	-	-	1,352	893
Boarding fees	75	-	-	75	6,965
Rents received	2,909	-	-	2,909	540
Miscellaneous services	12	-	-	12	67
Adoption income	2,285	-	-	2,285	2,670
Admissions income	810	-	-	810	165
Petplan commissions	6,989	-	-	6,989	6,765
Total	17,314	-	-	17,314	27,754
Investment income					
Bank interest received	24	-	-	24	140
Total	24	-	-	24	140

2. Analysis of expenditure

Raising funds					
Fundraising costs	511	-	-	511	330
Goods for resale	-	-	-	-	-
Total	511	-	-	511	330
Direct charitable costs					
Veterinary fees	14,108	-	-	14,108	6,531
Food and welfare	1,060	-	-	1,060	1,108
Staff costs	24,830	-	-	24,830	58,680
Rent and rates	1,377	-	-	1,377	192
Depreciation	9,309	-	-	9,309	9,885
Utilities	3,967	-	-	3,967	6,692
Repairs	68	-	-	68	21
Insurance	4,853	-	-	4,853	4,418
Security	1,510	-	-	1,510	592
Other premises costs	5,127	-	-	5,127	5,405
Motor vehicle expenses	234	-	-	234	122
Development project costs	-	-	-	-	-
Total	66,442	-	-	66,442	93,644

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Support and administration					
Postage and telephone	2,198	-	-	2,198	2,709
Printing and stationery	-	-	-	-	54
Computer and office costs	1,944	-	-	1,944	1,222
Subscriptions	330	-	-	330	186
Legal and professional charges				-	
Bank charges	920	-	-	920	1,991
Total	5,392	-		5,392	6,161
Governance					
Audit and Examination	500	-	-	500	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2021	£307,411	£63,551	£10,650	£227,333	£608,945
Additions in Year		£3,950		£98,686	£102,636
ACOC capitalised	£326,019			-£326,019	£0
Cost at 31st March 2022	£633,430	£67,501	£10,650	£0	£711,580
Depreciation at 1st April 2021	£114,445	£43,198	£10,219	£0	£167,862
Charge in year	£6,148	£3,053	£108	£0	£9,309
Depreciation at 31st March 2022	£120,593	£46,251	£10,327	£0	£177,171
Net Book Value at 31st March 2022	£512,837	£21,250	£323	£0	£534,409
Net Book Value at 31st March 2021	£192,966	£20,353	£431	£227,333	£441,083

4. Debtors, Prepayments and Accrued income

	2022 £	2021 £
Gift Aid due from HMRC	5,803	7,507
British Gas refund	685	
	6,488	7,507

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 continued

5. Cash at bank and in hand

	2022	2021
	£	£
NatWest Current Account	£83,041	101,133
NatWest Business Reserve Account	£215,929	213,801
Barclays Business Account	£49,336	43,831
Barclays Community Account	£765	729
Barclays Business Premium	£53,483	53,478
Lloyds	£845	785
Cash in hand	313	271
Total	403,712	414,028

6. Creditors and accruals

	2022	2021
	£	£
Vet fees	7,913	-
HMRC	1,686	-
Utilities	384	661
Independent Examination fee	500	500
Total	10,483	1,161

The increase in creditors and accruals reflects the return to normal operations.

7. Employees

Total staff costs including National Insurance were £24,830 (2021: £58,680). The Charity reopened in October 2021 and has been building up the team during the second half of the year. No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 3 (2021: 6)
The average number of employees for the same period expressed as full-time equivalents was 2 (2021: 5)

8. Expenses paid to Trustees

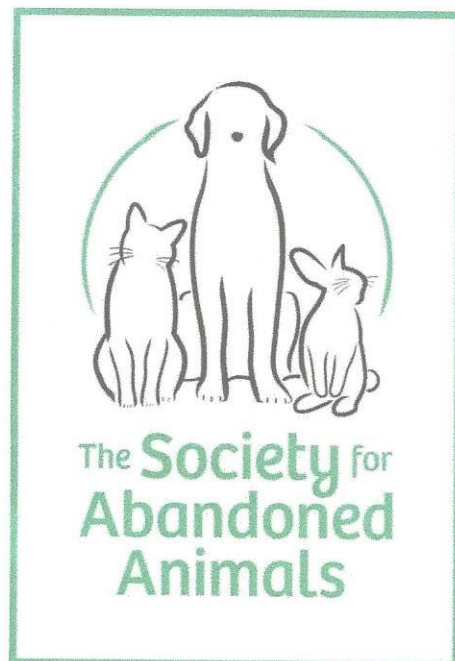
No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.

SOCIETY FOR ABANDONED ANIMALS

England & Wales - Charity number 245426

Accounts

SOCIETY FOR ABANDONED ANIMALS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021



CHARITY NO: 245426

SOCIETY FOR ABANDONED ANIMALS
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2020 to 31 March 2021

Objectives of the charity

The objectives of the charity are to provide shelter, food, veterinary attention, companionship, and homes for animals abandoned by their owners.

The main activities of the charity are:

- Admission of cats, rabbits and dogs to our facility (although we have not admitted any dogs in this financial year)
- Provision of high-quality animal care both at the sanctuary site and in foster care
- Rehoming the animals admitted to our care
- Advancing animal welfare and education in our local community and beyond.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Due to Covid restrictions we operated at reduced staff levels as the site was not open to the public. Only animal care staff were on site with office staff being placed on furlough. As soon as restrictions were lifted, we brought furloughed staff back to work. No additional animals were admitted during this period.

As standard procedure we carry out home checks on all potential adopters, ensuring they understand the moral and financial responsibilities involved in owning an animal. Environmental conditions in the new home are assessed, and advice given regarding the suitability of amenities provided. Rabbits that are rehomed as house rabbits must have sufficient safe space in which to play or have a hutch and run that meets our minimum size requirements. We also rehome rabbits to live in pairs outdoors and the same applies to indoor rehoming where possible. Following evidence presented by the Association of Dogs and Cat Homes and consideration by the Board of Trustees we have now adopted the policy that cats may be rehomed next to busy roads in suitable circumstances. Previously we did not allow adoption on this basis under any circumstances

Any home checks undertaken are time-consuming, but essential in order to ensure that the right animal goes to the right home and owner, resulting in fewer rehoming failures. The ongoing welfare of all rehomed animals is paramount, and follow-up phone calls (and home visits if required) form an integral part of our rehoming policy.

All rehomed animals (apart from a very small number of kittens, due to age) are fully vaccinated, spayed/neutered, and micro-chipped prior to rehoming. Animals also have four weeks' free Petplan pet insurance included as part of their adoption. The charity gets a commission on any policies that are then continued after these four weeks by the new owners. Our adopters remain in contact with us, letting us know how the animals have settled into their new homes, and alerting us to any problems or concerns. We accept all animals back into the rescue should they not settle or if the owners' circumstances change.

Our animal ambulance continues to enable us to provide high quality animal care and further our animal welfare work.

The Board of Trustees would like to thank both our corporate sponsors and individual sponsors for their continued support and contribution. We were especially proud to have been one of the Mayor of Trafford's chosen charities during the year.

We continue to work in collaboration with other charities in order to deliver more public benefit to animal welfare, including Cats Protection, Dogs Trust, Rabbit Welfare Association and Fund, Association of Dog and Cat Homes, Support Adoption for Pets, and the RSPCA.

In the 2020/2021 year the Board of Trustees took the difficult decision to close the rescue and rehome all animals to enable building works to be undertaken. Due to the level of work undertaken it was considered best practice to offer redundancy to all staff. As a result of this the rescue closed on 19 October 2021. Our feral colony remained on site and were duly cared for by longstanding volunteers and we express our thanks for their dedication and commitment in caring for our animals.

SOCIETY FOR ABANDONED ANIMALS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Promotion of the charity's work

The Charity has continued to raise its media profile and continues its engagement with the local community which is essential for the future of the Charity even during closure.

We continue to improve our online presence through our website and social networking keeping all supporters and parties of interest engaged and up to date with the progress of the building works.

Volunteers

The Trustees express their thanks to all of our volunteers and acknowledge their invaluable contribution to the charity. Volunteers are involved in all areas of the charity including animal welfare, administration, reception, site maintenance, and fundraising. We could not continue to operate without their hard work.

Future Plans

Due to the success of the cat development project (phase 1) it is the Trustees aim to develop existing buildings and provide better rabbit boarding, quarantine, and rehoming facilities in line with development specification of the cat facilities. As set out in the Reserves policy below, a designated Development Reserve has now been set up to facilitate these plans.

We have been able to refurbish existing buildings and demolish all unwanted and potentially unsuitable buildings. As a result of this we have created additional car parking, refurbished and remodelled reception area and office accommodation providing better segregation between front of house and back of house areas. When we reopen, we will have a modern and inclusive environment purpose made to provide high quality animal care, able to generate sustainable income and encouraging community engagement via an attractive setting.

Financial Review

During the period, the Charity raised £233,342 (2020: £223,517). Donations income includes legacies of £102,572 (2020: £89,020). General costs of running the charity, excluding development project costs, were £100,636 (2020: £164,782), the reduction in costs being attributable to the closure of the site from October 2020, as described above.

Total net assets as at 31 March 2021 amounted to £861,457 (2020: £728,751). This includes the freehold property of £192,996 based on original cost, less depreciation to date (2020: £199,115) This does not necessarily reflect the market value of the property. The total bank balances were £414,208 (2010: £495,652)

Reserves policy

The Charity has a policy of ringfencing income from legacies for necessary development work at the site, at the same time ensuring that there are sufficient unrestricted reserves to continue operations for a period of six months.

The Charity's net current assets for general use (i.e., excluding restricted funds of £12,764) at 31 March 2021 were £407,611 (2020 £503,466) Total expenditure was £100,636. (2020 £165,760)

Legacies totalling £102,572 have been credited to the Development Fund. £225,683 has been spent on redevelopment of the site during the year. This has been capitalised as Assets in course of construction.

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management

The charity was established by a Trust Deed dated 30 November 1966 and registered on 8 February 1967. This was varied by supplemental Deeds dated 27 September 2001 and 11 July 2007.

The Trust Deed prescribes that the charity is governed by a Management Committee consisting of a minimum of five and a maximum of fourteen members, elected by the ballot of Members of the Society. The Management Committee is collectively responsible for the general control and management of the charity and its members are Trustees under Section 94 of the Charities Act.

The Management Committee elects Trustees as officers to the roles of Chair, Secretary and Treasurer. The Management Committee meets regularly and delegates functions to the relevant Sub Committees.

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

Reference and Administration details

Trustees

Mrs Janet Tate-Smith	CHAIR
Vacancy	SECRETARY
Mrs Amanda Pearson	TREASURER
Mr Sean Fogarty (resigned 1 July 2020)	
Mr Andrew Ellis	
Mr Barry-John Saunders	
Mrs Jacky Danaos (resigned 10 March 2021)	
Miss Catriona Granger	

Society Address

Society for Abandoned Animals
Peggy Henderson Animal Sanctuary
Mosley Acre Farm
Barfoot Bridge
Stretford
M32 9UP

Charity number 245426

Telephone 0161 973 5318

Website www.saarescue.co.uk

Email office@saarescue.co.uk

Independent Examiner Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

Bankers NatWest

**SOCIETY FOR ABANDONED ANIMALS
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on

and signed on their behalf by:



Janet Tate-Smith BSc (Hons) LLM FRICS ACI Arb

SOCIETY FOR ABANDONED ANIMALS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY FOR ABANDONED ANIMALS

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 13.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sue Underwood BSc ACA

Date: 20th December 2021.

Sue Underwood BSc ACA
71 Winnipeg Quay
Grain Wharf
Salford Quays
Manchester
M50 3TY

SOCIETY FOR ABANDONED ANIMALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
		2021	2021	2021	2021	2020
	Note	£	£	£	£	£
Income from						
Donations and legacies	1	90,112	102,572	12,764	205,448	162,318
Charitable activities	1	27,754	-	-	27,754	60,641
Investment income	1	140	-	-	140	557
Total incoming resources		118,006	102,572	12,764	233,342	223,517
Expenditure on						
Raising funds	2	330	-	-	330	1,216
Charitable activities						
Direct charitable costs	2	93,644	-	-	93,644	152,452
Support costs and administration	2	6,161	-	-	6,161	11,592
Governance costs	2	500	-	-	500	500
Total expenditure		100,636	-	-	100,636	165,760
Net income before transfers		17,370	102,572	12,764	132,706	57,757
Transfers between funds		-	-	-	-	-
Gains on revaluation, fixed assets, charities own use		-	-	-	-	-
Net movement in funds		17,370	102,572	12,764	132,706	57,757
Total funds brought forward 1 April 2020		210,761	517,990	-	728,751	670,994
Total funds carried forward 31 March 2021		228,131	620,563	12,764	861,457	728,751

SOCIETY FOR ABANDONED ANIMALS
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed Assets	3		
Freehold Property		192,966	199,115
Fixtures and Fittings		20,353	23,945
Motor vehicles		431	575
Assets in course of construction		227,333	1650
Total fixed assets		441,083	225,285
Current assets			
Debtors, prepayments and accrued income	4	7,507	12,187
Cash at bank and in hand	5	414,028	496,152
Total current assets		421,535	508,339
Creditors: amounts falling due within one year			
Accruals	6	1,161	4,873
Total current liabilities		1,161	4,873
Net Current Assets		420,374	503,466
Total Net Assets		861,457	728,751
Capital and Reserves			
Designated funds		620,563	517,990
Restricted funds		12,764	0
General funds		228,131	210,761
Total Funds		861,457	728,751

The notes on pages 12 – 14 form part of these accounts

Approved by the Trustees and signed on their behalf on the 21 January 2022 by:

Amanda Pearson
Trustee

AJ Tate Smith
Signed on behalf of Amanda Pearson

Janet Tate-Smith
Trustee

AJ Tate Smith

SOCIETY FOR ABANDONED ANIMALS

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2021

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice applicable to charities, the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

The 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 these accounts.

Income

Income is credited to the Statement of Financial Activities as it becomes receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows: -

Freehold property	2% of cost
Fixtures and fittings	25% reducing balance
Motor vehicles	15% reducing balance

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Donations and legacies					
Gift Aid	10,226	-	-	10,226	4,974
Donations	42,600	-	-	42,600	44,539
Membership	50	-	-	50	190
Legacies	-	102,572	-	102,572	89,020
Grants and corporate donations	37,236	-	12,764	50,000	23,595
Total	90,112	102,572	12,764	205,448	162,318
Charitable activities					
Open days and fundraising	9,822	-	-	9,822	13,091
Sale of goods	893	-	-	893	4,202
Boarding fees	6,965	-	-	6,965	17,602
Rents received	540	-	-	540	6,787
Miscellaneous services	- 67	-	-	67	831
Adoption income	2,670	-	-	2,670	9,926
Admissions income	165	-	-	165	1,120
Petplan commissions	6,765	-	-	6,765	7,082
Total	27,754	-	-	27,754	60,641
Investment income					
Bank interest received	140	-	-	140	557
Total	140	-	-	140	557

2. Analysis of expenditure

Raising funds					
Fundraising costs	330	-	-	330	1,117
Goods for resale	-	-	-	-	99
Total	330	-	-	330	1,216
Direct charitable costs					
Veterinary fees	6,531	-	-	6,531	31,315
Food and welfare	1,108	-	-	1,108	4,296
Staff costs	58,680	-	-	58,680	81,139
Rent and rates	192	-	-	192	4,189
Depreciation	9,885	-	-	9,885	9,280
Utilities	6,692	-	-	6,692	7,510
Repairs	21	-	-	21	3,680
Insurance	4,418	-	-	4,418	4,570
Security	592	-	-	592	1,113
Other premises costs	5,405	-	-	5,405	3,451
Motor vehicle expenses	122	-	-	122	932
Development project costs	-	-	-	-	977
Total	93,644	-	-	93,644	152,452

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 continued

Analysis of expenditure continued

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Support and administration					
Postage and telephone	2,709	-	-	2,709	4,862
Printing and stationery	54	-	-	54	218
Computer and office costs	1,222	-	-	1,222	4,488
Subscriptions	186	-	-	186	-
Legal and professional charges				-	
Bank charges	1,991	-	-	1,991	2,023
Total	6,161	-	-	6,161	11,592

Governance					
Audit and Examination	500	-	-	500	500

3. Fixed Assets

	Freehold property	Fixtures & Fittings	Motor vehicles	Assets in course of construction	TOTAL
Cost at 1st April 2020	£307,411	£63,551	£10,650	£1,650	£383,262
Additions in Year				£225,683	£225,683
Cost at 31st March 2021	£307,411	£63,551	£10,650	£227,333	£608,945
Depereciation at 1st April 2020	£108,296	£39,606	£10,075	£0	£157,977
Charge in year	£6,149	£3,592	£144	£0	£9,885
Depreciation at 31st March 2021	£114,445	£43,198	£10,219	£0	£167,862
Net Book Value at 31st March 2021	£192,966	£20,353	£431	£227,333	£441,083
Net Book Value at 31st March 2020	£199,115	£23,945	£575	£1,650	£225,285

SOCIETY FOR ABANDONED ANIMALS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 continued

4. Debtors, prepayments and accrued income

	2021	2020
	£	£
Gift Aid receivable from HMRC	7,507	11,687
Prepayments	-	500
Total	7,507	12,187

5. Cash at bank and in hand

	2021	2020
	£	£
NatWest Current Account	101,133	174,609
NatWest Business Reserve Account	213,801	227,828
Barclays Business Account	43,831	38,343
Barclays Community Account	729	693
Barclays Business Premium	53,478	53,454
Lloyds	785	725
Cash in hand	271	500
Total	414,028	496,152

6. Creditors and accruals

	2021	2020
	£	£
Vet fees	-	3,807
HMRC	-	566
Utilities	661	-
Independent Examination fee	500	500
Total	1,161	4,873

The decrease in creditors and accruals for this year arises from the reduced operations during the Covid restrictions.

7. Employees

Total staff costs including National Insurance were £58,680 (2020: £81,139). The Charity received an employment support grant of £3,068. All staff were made redundant on closure of the site. No employee was paid in excess of £50,000

The average number of employees during the period that the Charity operated was 6 (2020: 6)
The average number of employees for the same period expressed as full-time equivalents was 5 (2020 : 5)

8. Expenses paid to Trustees

No expenses were reimbursed to Trustees in the year. No remuneration was paid to any of the Trustees.