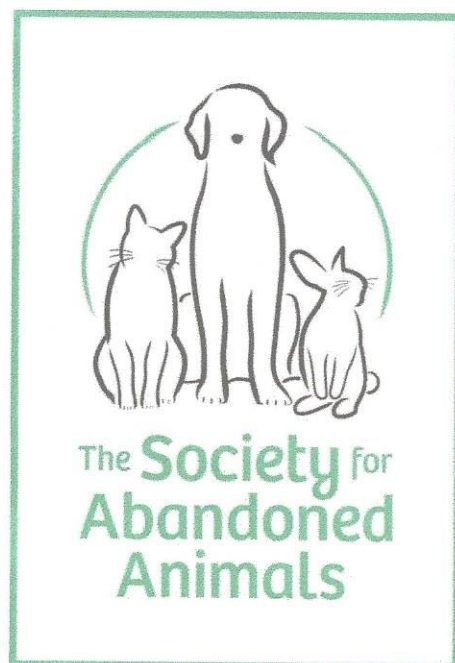


**SOCIETY FOR ABANDONED ANIMALS**

**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**

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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**

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#### **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**

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**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**

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**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

<b><i>Charity number</i></b>	245426
<b><i>Telephone</i></b>	0161 973 5318

<b><i>Website</i></b>	<a href="http://www.saarecue.co.uk">www.saarecue.co.uk</a>
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<b><i>Email</i></b>	<a href="mailto:office@saarecue.co.uk">office@saarecue.co.uk</a>
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<b><i>Independent Examiner</i></b>	Sue Underwood BSc ACA 71 Winnipeg Quay Grain Wharf Salford Quays Manchester M50 3TY
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<b><i>Bankers</i></b>	NatWest
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**SOCIETY FOR ABANDONED ANIMALS**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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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

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**

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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: 20<sup>th</sup> 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	£	£	£	£	£
<b>Income from</b>						
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
<b>Total incoming resources</b>		<b>118,006</b>	<b>102,572</b>	<b>12,764</b>	<b>233,342</b>	<b>223,517</b>
<b>Expenditure on</b>						
Raising funds	2	330	-	-	330	1,216
<b>Charitable activities</b>						
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
<b>Total expenditure</b>		<b>100,636</b>	<b>-</b>	<b>-</b>	<b>100,636</b>	<b>165,760</b>
<b>Net income before transfers</b>		<b>17,370</b>	<b>102,572</b>	<b>12,764</b>	<b>132,706</b>	<b>57,757</b>
Transfers between funds		-	-	-	-	-
Gains on revaluation, fixed assets, charities own use		-	-	-	-	-
<b>Net movement in funds</b>		<b>17,370</b>	<b>102,572</b>	<b>12,764</b>	<b>132,706</b>	<b>57,757</b>
<b>Total funds brought forward 1 April 2020</b>		<b>210,761</b>	<b>517,990</b>	<b>-</b>	<b>728,751</b>	<b>670,994</b>
<b>Total funds carried forward 31 March 2021</b>		<b>228,131</b>	<b>620,563</b>	<b>12,764</b>	<b>861,457</b>	<b>728,751</b>

**SOCIETY FOR ABANDONED ANIMALS**

**BALANCE SHEET AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>	<b>3</b>		
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
<b>Total fixed assets</b>		<b>441,083</b>	<b>225,285</b>
<b>Current assets</b>			
Debtors, prepayments and accrued income	4	7,507	12,187
Cash at bank and in hand	5	414,028	496,152
<b>Total current assets</b>		<b>421,535</b>	<b>508,339</b>
<b>Creditors: amounts falling due within one year</b>			
Accruals	6	1,161	4,873
<b>Total current liabilities</b>		<b>1,161</b>	<b>4,873</b>
Net Current Assets		420,374	503,466
<b>Total Net Assets</b>		<b>861,457</b>	<b>728,751</b>
<b>Capital and Reserves</b>			
Designated funds		620,563	517,990
Restricted funds		12,764	0
General funds		228,131	210,761
<b>Total Funds</b>		<b>861,457</b>	<b>728,751</b>

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

*A Tate Smith*  
Signed on behalf of Amanda Pearson

Janet Tate-Smith  
Trustee

*A Tate Smith*

## **SOCIETY FOR ABANDONED ANIMALS**

### **ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2021**

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#### **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
	£	£	£	£	£
<b>Donations and legacies</b>					
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
<b>Total</b>	<b>90,112</b>	<b>102,572</b>	<b>12,764</b>	<b>205,448</b>	<b>162,318</b>
<b>Charitable activities</b>					
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
<b>Total</b>	<b>27,754</b>	<b>-</b>	<b>-</b>	<b>27,754</b>	<b>60,641</b>
<b>Investment income</b>					
Bank interest received	140	-	-	140	557
<b>Total</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>140</b>	<b>557</b>

### 2. Analysis of expenditure

<b>Raising funds</b>					
Fundraising costs	330	-	-	330	1,117
Goods for resale	-	-	-	-	99
<b>Total</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>1,216</b>
<b>Direct charitable costs</b>					
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
<b>Total</b>	<b>93,644</b>	<b>-</b>	<b>-</b>	<b>93,644</b>	<b>152,452</b>

# 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
<b>Total</b>	<b>6,161</b>	<b>-</b>	<b>-</b>	<b>6,161</b>	<b>11,592</b>

<b>Governance</b>					
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
Depreciation 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
<b>Total</b>	<b>7,507</b>	<b>12,187</b>

### 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
<b>Total</b>	<b>414,028</b>	<b>496,152</b>

### 6. Creditors and accruals

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

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.