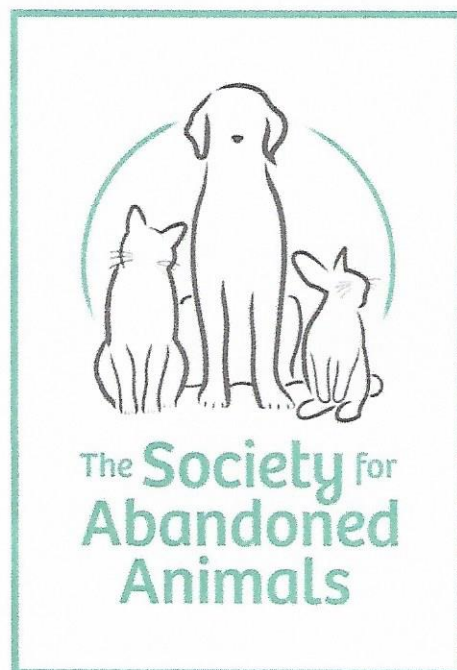


**SOCIETY FOR ABANDONED ANIMALS**

**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**

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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 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**

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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**

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**

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**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

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



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

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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 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: 5<sup>th</sup> 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
		£	£	£	£	£
<b>Income from</b>						
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
<b>Total incoming resources</b>		<b>54,442</b>	<b>91,072</b>	<b>-</b>	<b>145,514</b>	<b>233,342</b>
<b>Expenditure on</b>						
Raising funds	2	511	-	-	511	330
<b>Charitable activities</b>						
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
<b>Total expenditure</b>		<b>72,845</b>	<b>-</b>	<b>-</b>	<b>72,845</b>	<b>100,636</b>
<b>Net income before transfers</b>		<b>- 18,403</b>	<b>91,072</b>	<b>-</b>	<b>72,669</b>	<b>132,706</b>
Transfers between funds		333,523	- 333,523		-	-
Gains on revaluation, fixed assets, charities own use		-			-	-
<b>Net movement in funds</b>		<b>315,120</b>	<b>- 242,451</b>	<b>-</b>	<b>72,669</b>	<b>132,706</b>
<b>Total funds brought forward 1 April 2021</b>		<b>228,131</b>	<b>620,563</b>	<b>12,764</b>	<b>861,457</b>	<b>728,751</b>
<b>Total funds carried forward 31 March 2022</b>		<b>543,251</b>	<b>378,112</b>	<b>12,764</b>	<b>934,126</b>	<b>861,457</b>

# SOCIETY FOR ABANDONED ANIMALS

## BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
<b>Fixed Assets</b>	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
<b>Total fixed assets</b>		<b>534,409</b>	<b>441,083</b>
<b>Current assets</b>			
Debtors, prepayments and accrued income	4	6,488	7,507
Cash at bank and in hand	5	403,712	414,028
<b>Total current assets</b>		<b>410,200</b>	<b>421,535</b>
<b>Creditors: amounts falling due within one year</b>			
Accruals	6	10,483	1,161
<b>Total current liabilities</b>		<b>10,483</b>	<b>1,161</b>
Net Current Assets		399,717	420,374
<b>Total Net Assets</b>		<b>934,126</b>	<b>861,457</b>
<b>Capital and Reserves</b>			
Designated funds		378,112	620,563
Restricted funds		12,764	12,764
General funds		543,251	228,131
<b>Total Funds</b>		<b>934,126</b>	<b>861,457</b>

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**

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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 2022

### 1. Analysis of income

	Unrestricted Funds	Designated	Restricted	Total Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>Donations and legacies</b>					
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
<b>Total</b>	<b>37,103</b>	<b>91,072</b>	<b>-</b>	<b>128,176</b>	<b>205,448</b>
<b>Charitable activities</b>					
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
<b>Total</b>	<b>17,314</b>	<b>-</b>	<b>-</b>	<b>17,314</b>	<b>27,754</b>
<b>Investment income</b>					
Bank interest received	24	-	-	24	140
<b>Total</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>140</b>

### 2. Analysis of expenditure

<b>Raising funds</b>					
Fundraising costs	511	-	-	511	330
Goods for resale	-	-	-	-	-
<b>Total</b>	<b>511</b>	<b>-</b>	<b>-</b>	<b>511</b>	<b>330</b>
<b>Direct charitable costs</b>					
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	-	-	-	-	-
<b>Total</b>	<b>66,442</b>	<b>-</b>	<b>-</b>	<b>66,442</b>	<b>93,644</b>

# 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
	£	£	£	£	£
<b>Support and administration</b>					
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
<b>Total</b>	<b>5,392</b>	<b>-</b>		<b>5,392</b>	<b>6,161</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 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	
	<b>6,488</b>	<b>7,507</b>

## SOCIETY FOR ABANDONED ANIMALS

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

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#### 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
<b>Total</b>	<b>403,712</b>	<b>414,028</b>

#### 6. Creditors and accruals

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

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.